



Central Highlands Association of Neighbourhood Houses

Expenditure Policy

Document Control

Policy Title:	Expenditure		
Policy Number:	FIN002	Version Number:	2
Date Ratified:	May 23, 2019	Review Date:	May 2021

Relevant standards, legislation and other documents:

- Incorporations Act
- ACNC Duty of Care Rules
- Australian Tax Office
- Victorian Human Rights Charter
- DHHS Service Agreement Information Kit

Definitions: (define key terms)	
CHANH	Central Highlands Association of Neighbourhood Houses
DHHS	Department of Health and Human Services
Members	Neighbourhood Houses (represented by managers and committees of management) funded by DHHS within the Central Highlands area
CoM	Individuals representing member houses in CHANH Committee of Management
Staff	Any person employed by CHANH or volunteering at CHANH
Executive Team	CHANH President, Vice President, Treasurer and Secretary

Central Highlands Association of Neighbourhood Houses

C/- Ballarat Neighbourhood Centre, PO Box 540W, Ballarat West, 3350
 0401 769 101 | networker@chanh.org.au | chanh.org.au
 ABN 96 376 374 241

Policy Declaration

High level financial accountability is of upmost importance whenever staff or members are required to make purchases on behalf of the CHANH.

Purpose:

This policy defines the methods and protections utilized by CHANH to ensure efficient and accountable use of funds.

Owner:

This policy is the responsibility of the Executive Team and must be ratified by the CoM.

Application:

This policy applies to the Executive Team, staff and any member house involved in the expenditure of CHANH funds.

Policy Rationale

CHANH is funded by DHHS Neighbourhood Houses Coordination Program, and as such, is accountable to the expenditure of public funding. Under the Incorporations Act, CHANH CoM has a duty of care to ensure the organisation is financially sound.

Procedures

In order to support sound financial management, the following arrangements are in place:

Purchasing

Purchases may include, but are not limited to:

- Catering
- Stationery
- Printing
- Tech equipment
- Training
- Travel

In the interest of accountability and transparency written consent from the President/ Treasurer is required for all purchases, which may be in the form of email correspondence. The request for a purchase should include:

- What is being purchased
- Cost
- How the purchase aligns to CHANH goals and or budget

No purchase can proceed without consent from the President/ Treasurer.

Once approval has been granted a purchase may be raised on behalf of CHANH. Preferred payment option is via invoice. For payment to be completed the invoice must be approved by the person who raised the purchase and submitted to the Treasurer for payment.

Any direct purchases (without invoice) require a copy of the receipt to be submitted to the Treasurer. In the event that a receipt is not available a signed statement to this effect from the employee or member is required.

Delegation

If the Executive Team deems it appropriate, a Financial Delegation may be made to a staff or member representative for small purchases up to \$100 without seeking prior permission. Such a Delegation must be recorded in the minutes of the Executive Team Meetings and provided and signed as an agreement between CHANH and the individual who is to hold the Delegation.

Receipts for purchases made under financial delegation must be submitted to the Treasurer within two weeks of purchase.

Any Financial Delegation can be cancelled by the President or Treasurer at any time.

Corporate Credit Card

The Executive Team may recommend approval for a staff person to manage a Corporate Credit Card with a spending limit of up to \$500.

Approval for allocation of a Corporate Credit Card must be granted by the CoM, documented in the minutes of the CHANH CoM Meeting and provided as an agreement between CHANH and the individual responsible for the Corporate Credit Card. Where allocated, management of a Corporate Credit Card will be included in Performance Appraisal of the staff person.

A Corporate Credit Card must be accompanied by a Financial Delegation of up to \$100.

Receipts for purchases with a Corporate Credit Card must be submitted to the Treasurer within two weeks of purchase.

Access to a Corporate Credit Card can be revoked by the President or Treasurer at any time.

Reimbursement

CHCHN Members are able to claim reimbursement for expenses via invoice and submission of receipt.

Employees or CHCHN Members may claim reimbursement for cash expenses, though the preference is to utilise the methods listed above.

Catering

Catering for any CHCHN meetings or events should be budgeted as follows:

- In house catering - \$12 a head for lunch, plus \$5 morning/ afternoon tea
- Special event meal subsidy - \$27 a head

Related Organisational Policies and Procedures:

- Financial Management Policy
- Performance Management Policy
- Purchasing requests
- Receipt submission

Responsibilities

Executive Team:

- To implement and monitor policy

Members:

- To follow policy as required
- To participate in policy reviews as required

Staff:

- Implementation of policy, as outlined in position descriptions
- Participation in policy review as required

Breach of Policy

A breach of this policy may result in disciplinary action up to and including termination of employment.