



# Club Procedure MARGOV004

## Authorised Expenditure Procedure

Endorsement Date:	9 <sup>th</sup> November 2020
Guideline Topic:	Authorised Expenditure Procedure
Guideline Number:	MARGOV004
Document Version Control:	DRAFT 1.0

### 1. Purpose and Background

- 1.1 The Expenditure Authorisation Procedure provides particular elected officers with a discretionary spend limit for the efficient management of their operational area.
- 1.2 The Expenditure Authorisation Procedure provides Club Officers with the flexibility to make small urgent purchases to maintain operational efficiency.
- 1.2 The Expenditure Authorisation protects the Club from unauthorised spending of Club finances by Club officers and members.

### 2 Policy Statement

- 2.1 No elected or appointed Officer shall expend money over their discretionary limit without prior approval from the Director of Finance.
- 2.2 Expenditure Authority Limits can be found in Appendix A to this document.

### 3. Applicability

- 3.1 This procedure applies to appointed/elected Officers of the Dicky Beach Surf Life Saving Club. The responsibility of implementing this policy/procedure rests with the Director of Finance, the Board and all elected and appointed Officers of the Club.

### 4. Statutory/Constitution/By-Laws Requirements

- 4.1 This procedure specifically relates to the *Association Incorporations Act*.



## 5. Procedures

- 5.1 The need to expend club funds is identified by the approved Club Officer, and the amount is within the Officer's limit, the Officer may:
- 5.1.1 Make the purchase using personal credit card or cash, collect the goods, and ensure a receipt is provided for the purchase;
  - 5.1.2 Lodge the receipt with the Club's Administrator;
  - 5.1.3 The Club's Administrator is to ensure a payment is made as soon as practical after the submission of the claim.
  - 5.1.4 Alternately, the approved Club Officer is to notify the Club Administrator of the required purchase and provide a quote or details of the item/s to be purchased, this includes:
    - i. Name and address of the supplier;
    - ii. Item details;
    - iii. Item cost;
    - iv. Delivery point;
    - vi. Supplier contact
  - 5.1.5 The Club Administrator will raise a purchase order on the supplier/service provider.
  - 5.1.6 Item/s will be delivered to the club or collected as per the purchase order.
  - 5.1.7 The Club Administrator will notify the Club Officer when the item/s is delivered.
  - 5.1.8 No ordinary Club Member is authorised to expend funds on behalf of the Club.
  - 5.1.9 No elected Officer whose position is not on the Expenditure Authorisation Limit list is authorised to expend funds on behalf of the Club under any circumstance.

### Authority

Peter Hourn  
President



**APPENDIX A**

<b>FUNCTIONAL AREA</b>	<b>ITEM</b>	<b>VALUE</b>	<b>AUTHORISATION</b>
Surf Life Saving Club	All Expenditure (Capex/Opex)	>\$5000.00	Marcoola SLSC Board
Surf Life Saving Club	All Expenditure (Capex/Opex)	>\$500.00 & <\$5000.00	1 Director and 1 Board Member OR 2 Directors
Surf Life Saving Club	Repairs and Maintenance	<\$500.00	Surf Club President or General Manager
Lifesaving Operations Committee	Repairs and Maintenance	<\$500.00	Surf Club President or Club Captain
Lifesaving Operations Committee (IRB)	Repairs and Maintenance IRB	<\$500.00	IRB Officer
Property Committee	Repairs and Maintenance and purchases for clubhouse	<\$500.00	Deputy President
Surf Sports and Competitions Committee	Repairs and Maintenance	<\$500.00	Surf Sports Officer or President
Junior Activities	Repairs and Maintenance	<\$500.00	Junior Activities Chairperson
Junior Activities	Capex/Opex Expenditure	<\$200.00	Junior Activities Chairperson
Surf Sports Officials	Carnival Attendance	Per Officials Policy and Budget	Surf Sports Officer Director Finance
Junior Activities	Weekly Canteen provisioning	<\$250.00	Canteen Coordinator
Junior Activities	Canteen provisioning	>\$250.00	Junior Activities Chairperson and Accounts Officer