

FINANCIAL CONTROLS FOR CLUB FUNDS

These financial controls are issued under clause 28(h) of the Club Constitution.

Expenditure

Authority to incur expenditure

1. Subject to clause 4, only “authorised members” of the club are permitted to incur expenditure on behalf of the club.
2. “Authorised members” means the following –
 - Members of the Executive Committee;
 - Members of the Junior Activities Committee (JAC) who have been specifically approved by the Executive Committee following recommendation by the Chairperson JAC;
 - Members of the club who have been specifically approved by the Executive Committee following recommendation by a member of the Executive Committee or the club’s Finance Panel;
 - The club Administration Officer(s);
 - The club Caretaker.
 - Members who are required to incur expenditure when the need is immediate and seeking prior specific authorisation is impractical – e.g. members who drive the club vehicle on club business and need to purchase fuel.
3. The Executive Committee is not bound to accept any recommendation for authorisation made by the Chairperson JAC, a member of the Executive Committee or the club’s Finance Panel.
4. Non-authorised members may only incur expenditure if prior approval is obtained from an authorised member and the proposed expenditure is within the financial delegation of the authorised member.

Delegations to incur expenditure

5. Authorised members may only incur or approve expenditure in accordance with any financial delegations approved by the Executive Committee. Delegations can impose conditions on both the amount of expenditure and the items or services for which the expenditure relates.

6. The Executive Committee has absolute discretion to alter any delegations at any time.
7. The approved financial delegations are as outlined in Annexure A.

Significant expenditure.

8. Only the Executive Committee can approve payment of significant expenditure as outlined in Annexure A.
9. Unless subject to specific provisions, prior to any approval being given for significant expenditure, any request for the approval of significant expenditure must be supported by at least 2 quotes from relevant suppliers or tradespeople for consideration by the Executive Committee together with a recommendation whether any particular quote should be accepted.
10. The Executive Committee has absolute discretion to accept or reject any particular quote notwithstanding any recommendation made.
11. The payment of invoices for the annual audit of the club's finances, utilities, competition entry fees and capitation fees are exempt and may be paid upon approval by a member of the Executive Committee.

Approval and reimbursement of non-significant expenditure

12. Unless subject to a specific delegation outlined in Annexure A, the payment of any invoice, account or other bill for services or goods incurred by an authorised member must be approved by a member of the Executive Committee.
13. A member of the Executive Committee may indicate approval of expenditure by making a notation on the relevant invoice, account or bill or by sending an email to the Treasurer indicating his or her approval.
14. Members seeking to recoup expenditure incurred on behalf of the club must complete a claim reimbursement form. Proof of the expenditure incurred must be attached to the claim form. The claim form must be approved by a member of the Executive Committee prior to any reimbursement being made. A member of the Executive Committee cannot approve his or her own claim form.
15. Unless otherwise approved by the Executive Committee, members will not be reimbursed for expenditure incurred unless the requirements of clause 13 are met.

Trade and other accounts

16. The Executive Committee may approve the establishment of an account for the purposes of facilitating the provision of services or goods for the club including any rules for the use of the account.
17. Only members authorised by the Executive Committee to procure goods or services using the account may do so.
18. A list of the approved accounts and the authorised members are as outlined in Annexure A.

Special provisions relating to authorised providers

19. The Executive Committee may approve of a particular supplier of goods or services being an authorised provider for the club. The approval can be general in nature or relate to a specific supply. The approval can also indicate the basis for the payment of any goods or services provided by the supplier in accordance with the approval – e.g. payment on an hourly rate or on quote for work basis.
20. Approval for an authorised provider must only be given in the following circumstances –
 - A quote for the supply of the goods or services has been obtained from the authorised provider;
 - At least 2 other quotes for the provision of the particular or similar goods or services have been obtained from other suppliers;
 - The Executive Committee is satisfied the quote provided by the authorised provider is in keeping with market rates and its acceptance is in the best interests of the club.
21. In the event quotes from other suppliers cannot be obtained, the Executive Committee may approve an authorised provider if it considers the quote for the supply of the goods or service is reasonable and the approval is in the best interests of the club.
22. Arrangements for the supply of goods or services by the authorised provided must not be made until Executive Committee approval under clause 18 or 9 is given.
23. Any invoices for payment provided by an authorised provider must be approved a member of the Executive Committee. A member of the Executive Committee who is an authorised provider cannot approve his or her own

claims for expenditure and must obtain the approval of the President or Executive Officer prior to providing any goods or services. Invoices for significant expenditure must be approved the Executive Committee.

24. Any approval for an authorised provider expires after a period of 12 months.

Club vehicle

25. Members authorised to use the club vehicle for club related activities may incur expenditure for purchase of fuel or other items necessary for the continued safe operation of the vehicle and may seek reimbursement in accordance with the procedures for the approval and reimbursement of non-significant expenditure.
26. Members authorised to use the club vehicle for non-club related activities are responsible for any costs arising from the use of the vehicle

Review of financial controls

27. The Finance Panel may make recommendations to the Executive Committee for changes to the club's financial controls at any time.
28. Notwithstanding clause 22, the Finance Panel must complete a review of the club's financial controls prior to the commencement of the patrol season each year. Any recommendations for changes must be submitted to the Executive Committee by no later than the September Executive Committee meeting

Annexure A

APPROVED FINANCIAL DELEGATIONS

1. Individual delegations

Authorised member	Delegation to incur expenditure	Conditions	Quotes required
Executive Committee member	\$2,000	For goods or services provided by third parties related to their individual portfolios and necessary for the operation of the club.	No
Non Executive Committee members	Subject to specific approval by EC but not exceeding \$2,000	For goods or services provided by third parties as provided for in any approval given by the Executive Committee	No
Club Administration Officer	\$250 per month	For any goods or services provided by third parties necessary for operation of the club office or general administration.	No
Club Caretaker	\$250 per month	For any goods or services provided by third parties relating to general maintenance of the club.	No
IRB Captain	\$250 per month	Petrol Maintenance and repairs from an authorised and licensed provider	No

2. Significant Expenditure

Any expenditure in excess of \$2,000

3. Approved Trade and other Accounts

Supplier	Authorised member(s)	Rules for use
Harbord Beach Hotel	Executive Committee Member Bar Manager	<ul style="list-style-type: none"> Name of person placing order and reason for doing so recorded on account
Hardware and General	Director Facilities Caretaker	<ul style="list-style-type: none"> Name of person placing order and reason for doing so recorded on account