



Brisbane North Netball Inc.
Procedure No GOV 002
EXPENDITURE PROCEDURE

Document Control

Version Control

Date	Version	Details	Author
11 June 2019	1	Initial Introduction of Procedure	Secretary

1. Purpose and Background

- 1.1 The Expenditure Procedure provides elected officers with a defined process for the expenditure of club funds that are beyond their discretionary spend limit.
- 1.2 The Expenditure Procedure protects the Club from unauthorised spending of Club finances by Club officers, employees (including coaching staff, managers and Operations Manager) and members.
- 1.3 The Treasurer and the Board are responsible for the solvency of the Brisbane North Netball Club in accordance with the *Association Incorporations Act* and retain control of finances and expenditure on behalf of Club members.

2 Policy Statement

- 2.1 No elected or appointed Officer of the club will expend money over the discretionary spend limit.

3. Applicability:

- 3.1 This procedure applies to appointed/elected officers of the Brisbane North Netball Club, employees (including coaching staff, managers and the Operations Manager) and members. The responsibility of implementing this policy/procedure rests with the Finance Officer, the Board and all elected appointed Officers of the Club.

4. Statutory/Constitution/By-Laws Requirements

- 4.1 This procedure specifically relates to the *Association Incorporations Act*, Constitution Clauses 41, 42, 43 and 44; Policy No Gov 002.



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5. Procedures

- 5.1 If the proposed expenditure exceeds the Officer's discretionary spend limit, the Officer is to:
- 5.1.1 Raise a motion at a Board meeting, providing the Board members
- A quote or details of the item/s to be purchased;
 - Full contact of the supplier (including the name and address; telephone contact; contact officer; and ABN No)
 - Cost of the item;
 - If the purchase is included in the current budget; and
 - The purpose and urgency of the purchase should be clearly articulated.
- 5.2 Should this be an urgent request, the Club Secretary, upon being informed of the urgency, will forward an email, out of session, for Board approval or non-approval of the expenditure.
- 5.3 Approval for an out of session motion consists of half plus one of the current Board.
- 5.4 The Secretary will inform the relevant requesting member of the Board's decision as soon as practicable, after the Board meeting or following the circulation of the out of session motion.
- 5.5 The Secretary will also liaise with the Finance Officer to ensure the purchase order on the supplier/service provider is raised.
- 5.6 The Finance Officer will raise the purchase order in line with the details provided in the relevant committee minutes.
- 5.7 The person who is receiving the goods will notify the Finance Officer when the goods have arrived.
- 5.8 It is the responsibility of the Accounts Officer to place the item into the asset account in the Club's electronic accounting system. The auditor will then include this item into the asset register.
- 5.11 The Finance Officer will ensure all expenditure items are coded and recorded in the Profit and Loss Account.
- 5.12 No ordinary member, paid employee of the Club (with the exception of the Operations Manager) is authorised to expend funds on behalf of the Club, unless they have authorisation to expend funds on behalf of the Club.



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- 5.13 No elected Officer or member is authorised to expend funds on behalf of the Club, unless that person possesses a discretionary expenditure limit, which has been approved by the Finance Officer.

Authority

R Swan
President