

1. Introduction

- 1.1 This policy contributes to ensuring the Association meets its legal and statutory requirements to maintain proper financial records at all times and to effect proper processes in executing financial transactions.
- 1.2 The policy assists in protecting the organisation from loss through theft or fraudulent activity.
- 1.3 The policy contributes to the financial planning and management of the organisation and to ensure the best use of available funds.

2. Scope

- 2.1 This Policy applies to all Sunshine Coast Riding for the Disabled Association (RDA) Inc. officers, members, employees, volunteers if or when required to make purchases;

3. Policy

- 3.1 No SCRDA member, including committee members, is authorised to commit the Association to any expenditure for any purpose that has not been authorised by a majority vote of the Committee with the exception of expenditure incurred within delegated authority granted by a majority vote of the Committee or purchase/s approved in advance;
- 3.2 Financial SCRDA members may seek approval for purchases in advance (for subsequent reimbursement) where they are required to make purchases (between \$20 to \$250) on behalf of the Association;
 - 3.2.1 Approval of purchase in advance applies to situations where SCRDA central purchasing processes cannot be used due to the nature of the purchase or situation (e.g. one-off or opportunistic purchase, lack of account with the supplier, insufficient supplier terms, etc);
 - 3.2.2 Purchases in excess of \$250 must be referred to the Management Committee in entirety;
 - 3.2.3 Purchases shall not be permitted to be broken down into multiple requests or transactions in order to circumvent the matter being presented to Committee in entirety;
 - 3.2.4 The Member requesting the approval of purchase/s in advance is to complete the Purchase Request Form and Reimbursement Form;
 - 3.2.5 At least two members of the Management Committee shall be required to approve the expenditure – however one of the approving Committee must be the President, Treasurer, or Secretary;
 - 3.2.6 A Management Committee member seeking approval for purchases in advance cannot approve their own request;
 - 3.2.7 Approval of requests shall entirely be at the discretion of the SCRDA Management Committee members approached;
 - 3.2.8 Should a Management Committee member be approached with regards to the request and not approve the purchase, then other Management Committee

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- members shall not be approached for subsequent approval of the same request and the matter will be referred to the next Management Committee meeting;
- 3.2.9 A summary of all approved (and rejected) purchases in advance requests shall be provided to the Management Committee at the next scheduled Committee meeting for information;
- 3.2.10 Reimbursement of approved requests shall only be made on presentation of valid receipts of payment;
- 3.2.11 All invoices/receipts/statements submitted for reimbursement must evidence that the purchase has been completed by the member to whom approval for the purchase had been granted, and should reference SCRDA wherever possible.
- 3.3 SCRDA will only be liable for expenditure up to agreed delegated limit/s (in the case of delegated authority) or up to approved amount/s (in the case of approval of purchase in advance).
- 3.3.1 Should expenditure exceed the approved limit or amount for any reason, then reimbursement of excess amounts shall be withheld for discussion and decision at the next scheduled Committee meeting and dependent on the Association's financial circumstance at the time;

4. Responsibilities

Position	Responsibilities
All (financial) SCRDA Members	<ul style="list-style-type: none"> • Ensure compliance with this Policy; • Where members / volunteers are responsible for effecting payments on behalf of the Association, ensure they are familiar with the correct procedures and ask for help whenever in doubt;
Management Committee Members	<ul style="list-style-type: none"> • Support members (volunteers and participants) and employees by proactively communicating this policy; • Make sufficient enquiries to satisfy themselves of the need for and priority of a purchase request/s if approached; • Contribute to annual review of this Policy and its application; • Facilitate this Policy including the central coordination;
Treasurer (or authorized delegate)	<ul style="list-style-type: none"> • Support members (volunteers and participants) and employees by facilitating availability of forms; • Ensure SCRDA purchasing arrangements are in place with all necessary and repeat suppliers wherever possible; • Maintain Delegations of Authority (Register); • Maintain central records of all Approved and/or Rejected Requests, receipts and reimbursement; • Arrange reimbursement (via expense payment approval process) of members in accordance with this Policy on presentation of valid receipts; • Present a summary of all approved and rejected purchases in advance requests to the Management Committee at the next scheduled meeting for information; • Refer expenditure exceeding approved purchase amounts to the next scheduled Management Committee for discussion;
Secretary	<ul style="list-style-type: none"> • Ensure maintenance of relevant records supporting financial records (in particular minutes of Committee Meetings ratifying payments or otherwise);

5. Related Documents

- 5.1 Associations Incorporation Regulations 1999;
- 5.2 SCRDA Constitution;
- 5.3 Disaster Recovery Policy and Procedures;
- 5.4 Financial Procedures;
- 5.5 Purchase Request Form;
- 5.6 Expenditure Reimbursement Form.

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