

The Western Australian Ice Skating Association Inc Policy Document

EXPENSES AND PAYMENTS POLICY

Authority: WAISA Inc Council on 21st November 2018
ISA Inc Constitution and Regulations

Application: All members of WAISA Inc and/or its affiliates

Effective From

1 January 2021

Review Date

1 December 2021

Policy No.

20

PURPOSE OF THE POLICY

This policy and the following rules should be read and carried out by all authorized persons for all transactions of a financial nature as noted in the policy.

All finance transactions as noted in this policy are to be authorised by Council.

This policy is to be read in conjunction with other specific finance policies where relevant.

POLICY

Rule 1. AUTHORITY TO SIGN CHEQUES OR MAKE ELECTRONIC PAYMENTS PROCEDURES

1:1. All cheques must contain the signatures of two eligible signatories.

1:2. All electronic payments must be authorized by two eligible signatories

1:3. Eligible signatories are Council members who have been previously nominated and endorsed by the Council and meet statutory requirements per Banking and Financial Act.

1:4. Any two of the above in sub-rule 1:3 have the authority to sign either cheques or make electronic payments as per sub-rules 1:1 and /or 1:2.

1:5. Signatories cannot sign a cheque

- (i) made payable to themselves,
- (ii) or a blank cheque, or
- (iii) authorize an electronic payment to themselves.
- (iv) All details on the cheque must be filled in before signature.

If, however one of the three (3) signatory is indisposed, and with approval of the Council, payment can be approved in this circumstance for either (i) or (iii) with the other available signatory.

Rule 2. FINANCIAL TRANSACTION CARDS POLICY

Transaction cards issued to The Western Australian Ice Skating Association Inc, including those held in the name of any volunteers or officers on behalf of the Association, will only be used for those activities that are a direct consequence of the cardholders' function within the

Association.

2:1. Cardholder's Responsibilities

The Cardholder shall:

- (a). In all cases obtain and retain sufficient supporting documentation to validate the expense (e.g. tax invoice) or shall in lieu provide a statutory declaration.
- (b). Forward the supporting documentation to the Treasurer
- (c). Notify the Treasurer immediately if:
 - (i). The card is lost or stolen
 - (ii). Any unauthorized transaction is detected or suspected
- (e). Take adequate measures to ensure the security of the card.
- (f). The card is to be return immediately to the Treasurer
 - (i). if the cardholder resigns; or
 - (ii). Where the cardholder has fulfilled his/her role or duties in any money transactions for WAISA.

2:2. Personal use of Card

The Cardholders shall not use the Association card for their own expenditure.

2:3. Card misconduct

Whenever a breach of the Financial Cards Policy occurs the Council must asses the nature of the breach and institute an appropriate disciplinary process including:

- Counseling and/or verbal warning and/or
- A written warning.

The Council may determine whether to report a breach of the policy to the police for criminal investigation.

Rule 3. REIMBURSEMENT OF EXPENSES

Volunteers acting on behalf of The Western Australian Ice Skating Association Inc may on occasion be required to pay expenses consequent on their duties out of their own pockets. Under certain circumstances, as outlined below, these expenses may be reimbursed by the organization.

The Western Australian Ice Skating Association will reimburse its volunteers expenses incurred by them on behalf of The Western Australian Ice Skating Association Inc or in the course of The Western Australian Ice Skating Association Inc business so long as such expenses are:

- (1) Reasonable and
- (2) Authorized.

Except where *per diem* payments have been authorized, staff volunteers incurring authorized expenditure must, wherever possible, receive and retain receipts, invoices, vouchers, tickets, or other evidence of such expenditure.

Volunteers incurring authorized expenditure must submit requests for reimbursement to the designated person (depending on the sum in question) on the standard form (see Appendix A, describing the nature and purpose of the expenses. The completed form must be signed

by the applicant.

Except where *per diem* payments have been authorized, volunteers incurring authorized expenditure must present all relevant original receipts, invoices, vouchers, tickets, or other evidence of such expenditure when seeking reimbursement. Where such evidence is for any reason lacking, statutory declarations may be sought.

WAISA Council is responsible for determining if the expenses being claimed are reasonable given the circumstances.

Rule 4. PAYMENTS PERMISSIBLE

To ensure the smooth transactions of the “day to day” administration expenses and to eliminate unnecessary late payment/s to WAISA’s creditor/s the following rules are to be adhered where;

- (a) WAISA Council have approved of the current financial year forecast budget expenses;
 - (i) and payments are made to reflect those approvals and
 - (ii) are required to be enacted on prior to a Council meeting
 - (iii) and all receipts submitted to be received at the next Council meeting and
 - (iv) payments are not to be over \$3000 (or an amount to be agreed by Council).
- (b) At a previous Council meeting authority has been given for purchase and/or payment; or
- (c) Authorisation by in accordance to the WAISA Constitution [Use of Technology point \(2\) Used for urgent business prior to a council meeting](#) to seek urgent approval for purchase and/or payment not approved in sub-rule (a).



Appendix A

EXPENSES CLAIM FORM

Name: _____

Please Print out and Attach Documentation (e.g. receipts)

Details	Date Expense Incurred	Activity	Total Cost	Notes
Total to be Reimbursed:				

Signature of Claimant: _____

Date Submitted: _____

Authorised by (Name): _____

Signature of Authorised Officer: _____

Office Use Only:

Claim Permitted? (Circle) Yes / No.

If no, state reason: _____

Date Reimbursed: _____