

# Expenditure Approvals Policy



Adoption Date 26th March 2016  
Last Review 26th March 2016  
Next Review 26th March 2019  
Revision Number 1

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## 1 REVIEW POLICY

This policy shall be reviewed at least every three years.

## 2 PURPOSE

The Expenditure Approvals Policy exists to provide the Executive Manager and other church staff with the financial flexibility to carry out their tasks while retaining financial oversight by the Wardens.

## 3 CONTENT

### 3.1 Parish Account Signatories

The authorised signatories of the parish accounts are the 3 parish wardens and the treasurer.

### 3.2 Online Account Access

Parish Council authorises continued internet banking access with the Commonwealth Bank and that authorised signatories to have access to our church's bank accounts online and to make transactions.

Parish Council authorises the parish Book Keeper and the Executive Manager to have access and set up accounts for payment but not authorise transactions.

### 3.3 Church Credit Card

That the Wardens may authorise a "church" credit card to be established with a limit of \$5,000 to enable the purchase of items as required and approved by wardens or within budget allocation, such credit card to be under the control of the Executive Manager and to be used for official church business only. (Note that the wardens will have to sign the document OR apply online as the case may be - the Executive Manager cannot do this even under delegation)

### 3.4 Repairs and Maintenance Expenditure

The Executive Manager is authorised to incur expenditure on Repairs and Maintenance up to \$1,000 without (formal) reference to (or approval of) the Wardens, but must notify Wardens as soon as possible of such expenditure.

## 4 REVISION AND REVIEW HISTORY

Revision Number	Date	Changes/Comments
1	26th March 2016	Initial adoption