

## ANUSA Purchases/Debit Card Policy

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### Purchases

- 1) Before making any purchase please refer to the procurement policy
- 2) Any payment must be approved from the authorised delegate(s) prior to purchase and if the approval is in emails, the email trail must be attached to the expense form (see table below)
- 3) A completed [Expense Form](#) with tax invoices and email trail attached must be sent to the Finance Officer within 3 business days of the transaction
- 4) The finance officer is responsible for entering the payment in Xero (accounting software)
- 5) At least two electronic account authorities review the transaction and sign the expense form, if there are any inconsistency the payment will not be approved/processed until all issues are addressed

### Delegation Matrix

The following table summarises who must approve expenses incurred by the Association:

Amount* (\$)	ANUSA
0 - 500	Written/Email approval from 2 of either President, Vice-President or Treasurer
500+	Minuted in an executive meeting, or, if urgent, approved via email exec motion

Note: When funds have been allocated to a line item and an exec member has been appointed to control that line item, prior approval will not be needed when spending this money. Approval has already been granted in the budget.

## Debit Cards

- 6) A CBA Debit MasterCard (“debit card”) may be issued to one or more of the President, Vice President or Treasurer (‘cardholders’), to be used for the payment of association expenses or purchases allowed under the conditions of this policy.
- 7) The debit card cannot be used for the following under any circumstances:
  - a. the purchase of firearms, fireworks, pornography or tobacco products;
  - b. cash withdrawals or the purchase of bank cheques, traveller's' cheques or foreign currency;
  - c. personal expenditure;
  - d. the payment of fines, payroll, reimbursement or grants
- 8) All purchases must have formal written approval by two of either the President, Vice President or Treasurer beforehand.
- 9) Formal written approval must be submitted and approved by the President and Office Manager beforehand if the purchase is greater than \$1000.
- 10) The account linked to the debit card must never have a balance of over \$1000 for a period of time more than 2 business days.
- 11) Cardholders must ensure that their debit card is maintained in a secure manner to prevent loss, theft or misuse and that they do not store their full debit card number and expiry date anywhere.
- 12) The Cardholder must immediately inform the Office Manager and the Finance Officer if the card is lost or stolen, or the Cardholder becomes aware of any unauthorised transaction on the card.
- 13) The Cardholder must return the card to the Office Manager or the Finance Officer no later than ceasing to hold office for which the card was issued.
- 14) In the event of non-compliance with provisions related to the use of debit cards, a majority of the board may require the cardholder to surrender their debit card to the Office Administrator until such time as all missing receipts have been provided, or until a resolution is passed by the majority of the executive/board to return the card to the cardholder.
- 15) The Finance Officer may immediately take steps to suspend operation of the card and refer the matter to the Board in any situation where the Finance Officer has concerns that the card has been misused.