

P7-03: Finance and Procurement Policy

The financial health and viability of the Queanbeyan & District Preschool Association (QDPA) is essential to the operational success of each Preschool, and the ability to meet growing community needs both now and moving into the future. QDPA acknowledges the best way to achieve their financial goals is through sound and consistently applied systems of financial management and control, while meeting all the statutory and legal requirements as an Incorporated Association and Registered Charity.

NATIONAL QUALITY STANDARD (NQS)

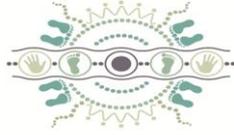
QUALITY AREA 7: GOVERNANCE AND LEADERSHIP		
7.1	Governance	Governance supports the operation of a quality service.
7.1.2	Management Systems	Systems are in place to manage risk and enable the effective management and operation of a quality service.
7.1.3	Roles and Responsibilities	Roles and responsibilities are clearly defined and understood and support effective decision-making and operation of the service.
7.2	Leadership	Effective leadership builds and promotes a positive organisational culture and professional learning community.

Links

Australian Accounting Standards	National Employment Awards
Australian Charities and Not-for-Profit Commission	QDPA Constitution
A New Tax System Act 1999	Superannuation Guarantee Act
Australian Taxation Office Regulations	Fair Work Act 2009

RELATED POLICIES

Fees Policy Governance Policy	Privacy & Confidentiality Policy Retention and Record Keeping Policy Conflict of Interest Policy
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PURPOSE

This policy outlines how QDPA ensures that its financial processes are in accordance with all relevant legislation, Australian Accounting Standards, and best practice to meet all our accounting and legal responsibilities in the Charities and Not-for-Profit space. Subject to the Act and the Regulation, the Association must apply its funds and assets solely in pursuance of the objects of the Association and must not conduct its affairs so as to provide a pecuniary gain for any of its members.

SCOPE

This policy applies to families, staff, management, Approved Provider, Nominated Supervisor, students and volunteers of the Service.

THE RESPONSIBILITIES OF THE QDPA MANAGEMENT COMMITTEE:

The QDPA Management Committee are the Approved Providers of QDPA. As Approved Providers, there are specific responsibilities which are:

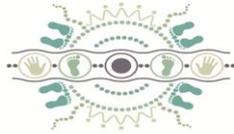
- Ensuring the safety, health and wellbeing of children attending.
- Improving the educational and development outcomes for children attending.
- Promoting continuous improvement in the provision of quality education and care.

All committee members must be aware of the National Quality Framework as they may be both 'involved' as well as having 'management and control' of the service. Professional experience and qualifications are not necessary but can support an approved provider application.

Members of the management committee must have effective communication processes so that any risks or issues can be notified immediately and risks to children or the service can be properly managed and minimised.

The regulatory requirements are strict, and penalties may apply where an Approved Provider has not taken reasonable steps to meet its key responsibilities under the law.

It is important that all Management Committee members are dedicated to the work of the Management Committee by sharing the workload, participating in Committee activities, and taking



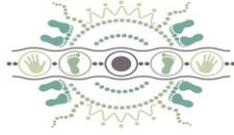
responsibility for the decisions it makes. The Management Committee needs to have common goals and shared interests as well as respect for one another's ideas and opinions.

Executive Committee members are required to participate in Governance Training within three months of their appointment, which will be funded by QDPA to ensure they are aware of their responsibilities and legal obligations as an Approved Provider and Executive Committee member.

FINANCIAL RESPONSIBILITIES OF THE CHAIRPERSON:

The role of the QDPA Chair is to ensure that the job of the Management Committee is undertaken effectively. The Chair's role includes leadership of the Management Committee, liaison with the Executive Officer, and carrying out required public relations by:

- Acting as the official spokesperson, signatory, or representative for the QDPA Management Committee (i.e., work with QDPA Executive Officer to draft any media or staff Association notices as required and speak on behalf of the QDPA within the broader community, represent or sign any paperwork in an official capacity on behalf of QDPA).
- Work with, and support the QDPA Executive Officer, to ensure that all Preschools are aware of, and fulfilling, the requirements of the NQF, Incorporated Association Constitution, State Government funding criteria and local government licence/lease criteria.
- Work with and support the QDPA Executive Officer, to assume a primary authority relating to staffing, employee contracts, remuneration, position descriptions and performance reviews as required (i.e., sit on any recruitment panel or support any staff performance management issues).
- Support the QDPA Executive Officer in ensuring procedures/processes are in place to secure all key documents, including licenses, insurances, certificates, policy documents etc. and ensure that they are maintained (i.e., through annual audits, ongoing editing/changes to policy, renewal of licenses, payment of fees etc.).
- Ensure all handover tasks for the Management Committee are completed in a clear and timely manner (i.e., co-ordinate/support the QDPA AGM, support the replacement of resigning Management Committee members and the induction of new Committee Members, ensure regular updates to QDPA Handbooks).



RESPONSIBILITIES OF THE TREASURER:

The extent of the work of the QDPA Treasurer has been assessed in conjunction with our current practices across the Association. QDPA has delegated all day-to-day financial administration responsibilities of our Preschool services to the QDPA Executive Officer, and all accounting records are maintained by an external bookkeeper. Therefore, the role of the QDPA Treasurer is to check financial records and report on the financial position of QDPA to the Management Committee at each meeting and ensure:

- The service prepares an annual budget.
- Income and expenditure (profit/loss) is checked against the set budget and balance sheet.
- Accurate books and financial records representing the current financial situation of the Association are being kept.
- The Association uses secure and correct accounting procedures and keeps all associated documentation (i.e., invoices, receipts, bank statements etc.).
- Present annual financial statements and the auditor's report at the AGM.
- Conduct quarterly audits on the Executive Officer credit card statements in accordance with recommendations from the auditor

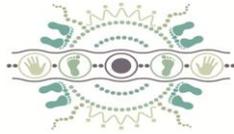
Although the QDPA Treasurer's role is vital, the whole Management Committee is responsible for ensuring the financial viability and accountability of the Association and is responsible for making informed decisions about any financial issues that may be present throughout the year.

In accordance with the Constitution, the treasurer of the association must ensure—

- (a) all money owed to the association is collected, and
- (b) all payments authorised by the association are made, and
- (c) correct books and accounts are kept showing the financial affairs of the association, including full details of receipts and expenditure relating to the association's activities.

FINANCIAL RESPONSIBILITIES OF THE PUBLIC OFFICER:

The Public Officer role on the QDPA Management Committee is usually held by the QDPA Executive Officer for administrative purposes. The Public Officer is responsible for lodging all paperwork in accordance with regulatory frameworks and being the initial contact point for appropriate authorities.



FINANCIAL RESPONSIBILITIES OF THE EXECUTIVE OFFICER:

The Executive Officer is responsible for the oversight of all the financial operations of the organisation. Within pre-determined limits, they have the authority to approve contracts and expenditure, employ staff and other activities to ensure the efficient operations of the Association, including reconciliations in accounting software, budget development, and fortnightly payroll obligations.

FINANCIAL RESPONSIBILITIES OF THE ADMINISTRATION OFFICER:

The Administration Officer is responsible for supporting the Executive Officer and bookkeeper through taking of payments, banking, following up of family debtors and data entry functions as required.

FINANCIAL RESPONSIBILITIES OF THE PRESCHOOL DIRECTORS:

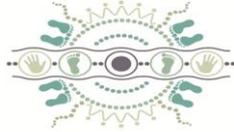
The Preschool Directors are responsible for the efficient financial management of their Preschools within the parameters of the financial delegations and approvals determined within this Finance Policy. They are responsible for managing their budgets and ensuring receipts and documentation are provided in accordance with record keeping compliance.

RESPONSIBILITIES OF THE BOOKKEEPER:

The engaged external bookkeeper for QDPA is responsible for the day-to-day financial operations of the organisation including accounts payable and receivable, BAS, PAYG, ensuring regulatory compliance, accurate recording of all transactions. The bookkeeper will support the Executive Officer and the Treasurer in preparing financial reports for the Management Committee Meetings, and ensuring the accounting software is maintained and able to produce up to date records for each Preschool.

FINANCIAL DELEGATIONS:

A quorum of the Management Committee in accordance with the Constitution, will approve purchases for individual items or contracts in excess of \$15,000.00 excluding GST (not including employment contracts). The Executive Officer will approve all other transactions up to \$15,000.00 excluding GST, with the option to delegate the purchase of individual items of up to \$5,000.00



excluding GST to the Preschool Directors. Approval of the staff payroll will rest with the Executive Officer.

All purchases over \$5,000.00 excluding GST will require a minimum of two quotes, where the purchase is not being funded by an external grant which may include grants from community club grants and landcare grants. These quotes need to be provided within 30 days of each other or within the term of the quote's agreement, whichever is longer. If a quote is being obtained by a contractor on the conflict of interest register, their quote is to be received in the first instance to ensure there are no perceived conflicts in the tender process.

Directors will have autonomy over their chosen supplier/contractor for any grant related expenditure, with no additional approval required, however, if the delegate has a conflict of interest with any supplier in the tender process, the Chair and/or Treasurer would be required to approve the tender.

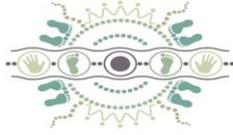
In the event of unforeseen emergency work that is required to be conducted, where two quotes are not reasonably possible, the Director's will notify the Executive Officer as a matter of priority (within 24 hours) in writing. Where emergency work will exceed \$15,000.00 excluding GST, the Executive Officer will notify the Executive Committee as a matter of priority (within 24 hours) in writing.

At all times the purchaser is to act in the best interests of the QDPA. Where possible, QDPA strongly encourages ethical purchasing practices including utilising Blak businesses.

Subject to any resolution passed by the Association in general meeting, the funds of the Association are to be used solely in pursuance of the objects of the Association in the manner that the Management Committee determines.

PROCUREMENT PROCESS:

For all contractor engagements (with the exception of emergency situations), the Director's and/or the Executive Officer, will have contractors complete the 'Contractor Pre-Start Checklist' and provide a copy of relevant licences, qualifications and risk assessments as required within the checklist. The 'Contractor Pre-Start Checklist' will be verified by the relevant Director/Executive Officer before accepting quotes/tenders and assess any potential risks. The completed checklist and any



accompanying documents will be uploaded to QDPA's Director's share drive under 'contractors' and will remain valid until such time that any associated licences or insurances etc. expire. Emergency situations will require the engaged contractor to complete the pre-start checklist and provide appropriate documentation within 10 business days of the contractual engagement with QDPA.

All quotes should be itemised clearly outlining all costs involved separately. The Director/Executive Officer should ensure the quote has the supplier's ABN and confirmation somewhere if the supplier is GST registered. If the supplier is GST registered, they need to ensure the quote includes the 10% GST. If the supplier does not have an ABN a 'Statement of Supplier' is required.

The Purchaser will be required to retain all relevant information related to the procurement in accordance with the law.

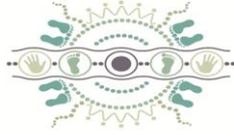
Where there is a conflict of interest with any service Director and a supplier in the procurement tender process, the Executive Officer would be required to approve the delegation (in accordance with the financial delegations). Where there is a conflict of interest with the Committee or the Executive Officer and a supplier in the tender process, the Chair and/or Treasurer would be required to approve the tender.

RELATED PARTY TRANSACTIONS

Related party transactions are common and are not necessarily a problem in and of themselves. In fact, they can often bring about benefits to the organisation such as access to discounted goods and services. However, related party transactions can also bring about issues with potentially damaging conflicts of interest, meaning there is a risk that related party transactions may not be in the best interest of the organisation.

QDPA must carefully manage any related party transaction to ensure they are handled:

- Appropriately
- Transparently, and
- In the best interests of QDPA



For each related party transaction, a related party transaction register will be maintained, which will provide information about the related party and the transaction. This will be completed through reporting in the monthly operations reports presented at Management Committee meetings in the Financials section, as well as through third party software transaction reports. This information will assist QDPA in its reporting obligations required in the Annual Information Statement, or for the relevant disclosure notes in the financial statements.

All possible related party transactions will be entered into the conflict-of-interest register (see conflict of interest policy) and disclosed to the Executive Management Committee on each occasion this is updated by individual employees who disclose a potential conflict of interest. A risk plan will be developed with review dates and any actions deemed to be required by the Management Committee. The Management Committee should review the conflict of interest register twice annually in their May and November General Meetings to ensure all board members are aware of possible conflicts.

FINANCIAL YEAR:

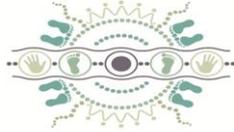
The association's financial year is:

- (a) the period commencing on the date of incorporation of the association and ending on the following 31 December, and
- (b) each period of 12 months after the expiration of the previous financial year of the Association, commencing on 1 January and ending on the following 31 December.

ANNUAL AUDIT OF FINANCIAL STATEMENTS:

As required by the Australian Charities and Not for Profit Commission, the accounts and financial systems of the Queanbeyan & District Preschool Association are audited at the end of each financial year (ending 31 December) by the registered auditing firm appointed at the previous Annual General Meeting. The audited Financial Statements will be presented at the AGM held in the following year. The results of this audit and copies of the Financial Statements are lodged with the ACNC by 30 June each year.

ASSET LIMITS/WRITE OFFS:



Items purchased for QDPA that are “assets” by definition provided by the Australian Taxation Office (including value), will be accounted for and recorded in the Association’s Register of Assets in accordance with current Australian Accounting Standards for Fixed Assets. Standard depreciation rates will apply, and all items recorded on the Register of Assets will be assessed annually for impairment. Items will be recorded in the balance sheet at their cost less accumulated depreciation (straight line) value unless such impairment warrants reduced values. Any damaged items which are not able to be economically repaired, or obsolete items will be written off and disposed of. Any assets that are surplus to requirements but still have a value will be traded or sold and the net loss or profit on disposal will be accounted for in the profit and loss statement in the appropriate period.

In addition to the limits imposed by the financial delegations within this policy, all asset purchases of any value must be pre-approved by the Executive Officer (or Management Committee depending on the overall value) whether funded by grant income or not.

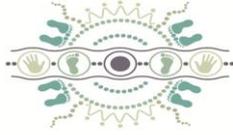
BANK ACCOUNTS:

All income will be receipted and banked promptly in the appropriate bank account in the name of Queanbeyan and District Preschool Association.

All electronic payments, transfers, bills of exchange, promissory notes and other negotiable instruments will require signing whether manual or electronic by any two of the Executive Officer, Director of Mura Preschool, or Director of Karabar Preschool. Where a conflict of interest may be encountered with an individual payment of a related party transaction, two alternate abovementioned delegates will approve the payments in these instances, with the related party unable to approve any payments of their related party transaction. This delegation rests with the individual person as pre-approved by the Management Committee and cannot be delegated in their absence.

All bank accounts will be reconciled monthly, and balances reported to the Management Committee in the Treasurer’s monthly report to meetings.

The bookkeeper has access to the QDPA’s bank accounts, however, holds no authorisations to make payments on behalf of QDPA.



BUDGET APPROVAL PROCESS:

An annual budget for the coming year is prepared by the Executive Officer in consultation with the Treasurer and Preschool Directors. The finalised document is approved by the Management Committee at the earliest opportunity to allow incoming families to be aware of the fees and charges that will apply for the following Preschool year. The budget will detail all planned income and expenditure for the coming year and be reported monthly for the information of the Management Committee and all stakeholders. While the Management Committee retains overall responsibility for the approval of the budget, the Directors of each Preschool are responsible for the management of their individual budgets.

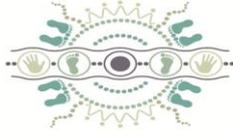
NON-PROFIT STATUS:

Subject to the Act and the Regulation, the association must not conduct the association's affairs in a way that provides a pecuniary gain for a member of the association.

FUNDS:

In accordance with the Constitution, subject to a resolution passed by the association, the association's funds may be derived from the following sources only:

- (a) the annual membership fees payable by members,
 - (b) donations,
 - (c) enrolment levies,
 - (d) government funding, and
 - (e) other sources as determined by the committee.
- (2) Subject to a resolution passed by the association, the association's funds and assets must be used to pursue the association's objects in the way that the committee determines.
- (3) As soon as practicable after receiving money, the association must:
- (a) deposit the money, without deduction, to the credit of the association's authorised deposit-taking institution account, and



- (b) issue a receipt for the amount of money received to the person from whom the money was received.
- (4) A cheque or other negotiable instrument must be signed by 2 authorised signatories.

BUILDING FUND:

The Queanbeyan and District Preschool Association Building Fund exists for the purpose of collecting and distributing funds used in acquiring and renovating property for the use of the QDPA. This account has status with the Australian Taxation Office as a Deductible Gift Recipient (DGR) which means that funds donated to this account can be claimed by the donor as a tax deduction. To ensure this status is on-going, the QDPA will ensure the utmost compliance with DGR requirements in all transactions regarding the Building Fund.

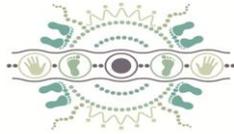
CASH ON HAND:

The QDPA holds only minimal cash on any of its premises at any time, as all receipts are banked promptly by the Administration Officer. The QDPA does not accept personal cheques.

All monies collected from fundraising activities will be counted and forwarded to the Administration Officer for prompt banking in the appropriate account. It is the responsibility of the Preschool Directors to record any fundraising money given by parents and to present it to the Association promptly for banking. This will be done by completing a banking reconciliation form (Appendix B). All monies on the preschool premises must be provided to the Administration Officer at the end of each month and at the end of each term.

CREDIT CARDS (CONDITION OF USAGE):

Credit card facilities will be reconciled monthly, and expenditure included in the monthly Profit and Loss Statement for the QDPA. Credit card holders will be subject to all the conditions of the Statement of Responsibility in Attachment 1 for the card issued in their name.



EMPLOYMENT OF STAFF:

Except for the appointment of the Executive Officer of QDPA (who is engaged by and responsible to the QDPA Management Committee), all other staff are recruited and engaged by the Executive Officer QDPA to whom they are then responsible. This is in accordance with the Management Committee approved structure of the QDPA.

PRESCHOOL FEES:

Daily preschool fees are set at the end of the current year, for the incoming enrolments in the following year. Parents are notified through electronic and print media. A one-off Enrolment Levy (non-refundable) is charged. This levy includes the cost of excursions/centre events, general maintenance of the Preschools and QDPA Membership.

Fee invoices are issued to families fortnightly (current week and one week in advance). QDPA's preferred method of payment is via direct debit through the designated Child Care Management System (CCMS). Alternatively, families may make arrangements to pay for the term in advance through the QDPA Administration Office.

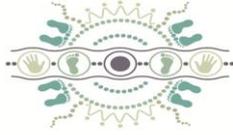
Families experiencing financial difficulties are encouraged to discuss the matter with their Preschool Director, Administration Officer, or Executive Officer to make other arrangements, such as a payment plan, to avoid having their enrolment cancelled. Any outstanding debtors will be reported to the Management Committee as part of the monthly financial reporting. For further information on fee management, please refer to the *QDPA Fees Policy*.

FUNDRAISING LICENSE:

The QDPA will keep current its License to Fundraise in accordance with the requirements of the Australian Charities and Not for Profit Commission and the NSW Dept of Fair Trading.

GRANT FUNDS:

The QDPA applies for and receives Grant funding from a variety of sources, both Government and Non-Government. Each grant is awarded with individual Grant Conditions which will be adhered to in



all matters regarding timelines, GST, expenditure, accounting, and acquittal of Grant Funds. When incurring expenditure of Grant funds, all standard approval limits and procedures apply.

INSURANCE:

The QDPA will affect and maintain appropriate levels of insurance at all times. Note: Insurance includes general public liability insurance; workers compensation insurance; volunteers' insurance; indemnity of Management Committee members; asset insurance, and any other insurances necessary for the operation of the business.

MANAGE FUNDS (AUTHORITY):

QDPA from time to time will have cash funds held in term deposits or in other instruments of transaction which require monitoring and management in a timely manner. The Executive Officer, in consultation with the Treasurer and bookkeeper, will be authorised to make day-to-day operational decisions regarding these funds, reporting each month to the Management Committee on any movement and reinvestment decisions taken.

MANAGEMENT AND RETENTION OF RECORDS:

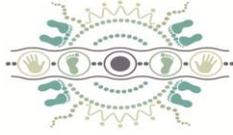
QDPA staff will ensure that all financial and employee records are retained in an appropriate and secure format for the access of information by auditors and other external authorised parties. Once the approved time limits have expired, all unnecessary documentation will be disposed of by secure destruction. Further information can be found in the *QDPA Retention & Record Keeping Policy*.

REWARDS PROGRAMS:

Where there is an opportunity for the QDPA to use its own purchasing power to gain a financial benefit for the organisation in a transparent manner, the QDPA will make use of these programs.

Participation in such programs will be monitored by the Executive Officer, reconciled periodically and not used to influence purchasing decisions where a better outcome is available from another supplier. Any rewards received will be used for the benefit of QDPA only.

SETTLEMENT TERMS:



QDPA will settle all undisputed transactions promptly within the supplier's trading terms. The bookkeeper is responsible for accounts payable/receivable of Queanbeyan and District Preschool Association's accounts. All requests for payment are required to be approved by the delegated Director, Executive Officer, or Management Committee resolution (depending on the value and nature of the transaction).

SUPERANNUATION:

Superannuation for employees is paid at the rate prescribed by the Superannuation Guarantee Act for employees. Payments are made to nominated funds on a monthly basis. Under superannuation legislation employees have the opportunity to choose their own fund. If employees do not choose a superannuation fund, and they do not have a "stapled" fund, any superannuation fund nominated in the award applies.

STRATEGIC PLANNING:

The Management Committee needs to plan beyond the end of their term of office to ensure the ongoing viability of the QDPA Association and our Preschool services. Strategic planning, strong service policies and clear risk management procedures help to focus the Committee, staff and parents on working together towards the same long and short-term goals and thereby provide security and ongoing quality across the Association. A 5-year strategic Plan will be developed and maintained by the QDPA Management Committee in consultation with the Executive Officer & individual Preschool Directors.

SOURCE:

Australian Accounting Standards

Australian Charities and Not-for-profits Commission (ACNC) www.acnc.gov.au

Australian Taxation Office: www.ato.gov.au

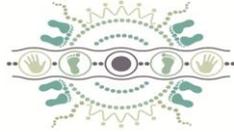
Department of the Officer of the Privacy Commissioner: www.privacy.gov.au
Privacy Act 1988.

Revised National Quality Standard. (2018).



REVIEW:

Version Control	Date	Author	Description of Change
1.0	2004	QDPA	Original document
2.0	2006	QDPA	Scheduled Policy Review and update
3.0	2007	QDPA	Scheduled Policy Review and update
4.0	2009	QDPA	Scheduled Policy Review and update
5.0	2011	QDPA	Scheduled Policy Review and update
6.0	2013	QDPA	Scheduled Policy Review and update
7.0	2015	QDPA	Scheduled Policy Review and update
8.0	June 2021	QDPA	<ul style="list-style-type: none"> Document reviewed with change in leadership team in 2021. Version control and description box added to clarify reviewed items/new inclusions Format change to include policy statement, purpose, scope and implementation, addition of footers and page numbering and general layout changes Inclusion of detail / process documentation regarding all aspects of financial control and delegation added for clarity.
9.0	July 2022	QDPA	Scheduled Policy review and update <ul style="list-style-type: none"> Correction to policy name in related policies and addition of Governance Policy Amendment to Fees section to reflect Enrolment Levy Superannuation section revised in line with current Superannuation Guarantee Act.
10.0	November 2023	QDPA	Scheduled policy review and update <ul style="list-style-type: none"> Amendment to remove reference to Finance Manager and include Bookkeeper. Incorporate constitution references for consistency in QDPA Governance documents. Incorporate Committee Handbook references for consistency in QDPA Governance documents. Format change Inclusion of financial responsibilities of chairperson Inclusion of strategic planning Amendment to financial responsibilities of Executive Officer
11.0	May 2024	QDPA	<ul style="list-style-type: none"> Update policy title to Finance and Procurement Policy (from Finance Policy) Inclusion of related party transactions Additional information under financial delegations and deletion of “purchasing practices” section (duplicated information) Additional source (ACNC) Inclusion of EmploySure document “contractor pre-start checklist”
12.0	May 2025	QDPA	<ul style="list-style-type: none"> Increase on delegated amount for Directors

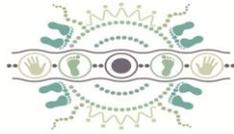


			<ul style="list-style-type: none"> • Amendment to add contractor details to QDPA share drive • Added Treasurer to conduct quarterly credit card audit on EO statements • Conflict of interest quotes to be received in first instance when works out for tender • Related party transactions to be added to monthly operations reports • Specific months noted for review of Conflict-of-Interest Register
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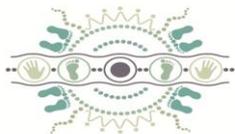
APPENDIX A: USE OF CORPORATE CREDIT CARDS

These procedures are to govern the use by staff members of their QDPA Credit Cards (hereafter referred to as “Credit Card”). Authorised, responsible and safe use of the credit card is required at all times and necessary documentation must be kept to reconcile purchases and for auditing and taxation purposes.

1. Credit cards will be issued to certain staff members to aid in the effective and efficient exercise of their official duties. The decision to issue a card to a staff member will be made by the Executive Officer considering the nature and extent of minor purchases of goods and services that may be undertaken and the need to meet such official expenses.
2. The Executive Officer will determine whether the card should be issued and to what credit limit. The staff member will sign the Credit Card Statement of Responsibility, and it will be kept on their personnel file along with the approved application form to the Bank.
3. Once issued, it is the responsibility of the card holder to immediately inform the Executive Officer or Finance Officer if they are not in possession of the card and are unable to locate it.
4. The issuing of a credit card in no way removes the card holder from the obligation to comply with all existing financial rules regarding prior approvals and authorisation of expenditure. All expenditure charged to a credit card is subject to examination and approval by an authorised person to ensure its appropriateness and compliance with policy conditions.
5. Improper use of the card will result in the card being withdrawn and render the cardholder liable to disciplinary and possible legal action.
6. Credit cards are to be used only for official business purposes of the QDPA. Where inappropriate expenditure occurs, the value of that expenditure will be recovered from the cardholder and possible disciplinary/legal action taken.
7. Card holders may not register a QDPA credit card for the purpose of gaining personal benefit from customer allegiance schemes.
8. Cash advances are not permitted.
9. Any employee nominated to use a credit card must have read and signed a copy of the Statement of Responsibility attached.
10. The cardholder is personally responsible and accountable for the safe keeping of the card and the PIN number associated with it. Both must be kept secure and protected against improper use. Any PIN must not be disclosed to another person, written down or carried with the card.



11. If the card is lost or stolen, the cardholder must report the loss immediately to the financial institution and the Executive Officer. The card will be cancelled.
12. Monthly statements issued for the cardholder will be reconciled within 7 days of being requested. Each transaction is to be verified by the receipt or tax invoice, a brief explanation, and the charge code. Repeated failure to acquit monthly statements with the necessary documentation in a timely manner will result in the cancellation of the card and disciplinary action. (NOTE: EFTPOS receipts are not tax invoices for accounting purposes. If in doubt, please consult the Executive Officer).
13. Where no valid documentation is available to support a particular transaction, the cardholder will be required to provide a Statutory Declaration detailing the supplier, amount, nature of the expense, the business nature of the transaction and have this signed by an approved JP. This is then used as the receipt for the credit card reconciliation but is not valid for GST.
14. More than 2 occasions of having to provide this documentation in a 6-month period will require the Executive Officer's approval.
15. Failure to produce tax receipts for purchases on more than two occasions within 3 months will be at risk of having their credit card cancelled.
16. Credit limits are not to be exceeded, without the prior approval of the Executive Officer.
17. In the event of the termination of employment, cardholders will immediately return the card and provide all receipts to reconcile the account up to date. Any unreconciled amounts may be recovered from the employee.
18. Cardholders are prohibited from using the card for any of the following purposes: any personal expenditure, payment of fines, cash advances, over the counter cash withdrawals, ATM transactions, bank cheques, foreign currency, linking the card to online payment platforms such as Afterpay, Zip etc and any unapproved expenditure.
19. Online payments via the internet should only be done where the provider has encryption on their site to avoid interception of the details over the internet. (Check for the padlock symbol at the bottom of the browser on the merchant's site).
20. Any suspicious transactions appearing on the cardholders' statement must be reported to the Executive Officer immediately as time limits apply to the bank systems of recovery.



Appendix 1.A – QDPA Credit Cards Procedure Statement of Responsibility

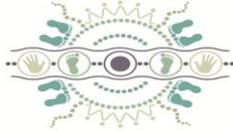
Employee Name:	
Preschool Name:	
Direct Manager:	
Date Credit Card Received:	

Approval has been granted to issue you with a Queanbeyan & District Preschool Association credit card. This card has been issued on the express condition that you will, at all times, comply with the requirements stipulated below and in accordance with QDPA Finance Policy.

Important Note – Employees issued with a credit card are in a position of trust regarding the use of QDPA funds. All expenditure charged to your credit card is subject to examination and approval by the approving officer to ensure its appropriateness and compliance with the policy conditions, as outlined within the *QDPA Finance policy*.

Improper use of that trust will result in your card being withdrawn and will render you liable to disciplinary and possible legal action. I understand and agree that:

1. The credit card is only to be used for official business and should inappropriate expenditure occur, the value of that expenditure will be recovered from me.
2. The credit card is only to be used by myself. I have read and signed the QDPA Finance Policy and this Statement of Responsibility.
3. I am personally responsible and accountable for the safety of the card and its PIN. That PIN will not be disclosed to any other party or carried with the card.
4. In the event that my card is lost or stolen, I will report the loss immediately to the card provider and the Executive Officer.
5. All credit card transactions are to be acquitted within 7 days of the provision of your statement at the month's end.
6. I certify that all charges shown are correct and occurred for official work-related purposes.
7. I understand that repeated failure to acquit monthly transactions within the specified deadlines may result in disciplinary action.
8. All transaction slips (merchant purchases) together with **ALL** supporting Tax Invoices are to be retained and submitted when acquitting transactions.
9. I understand that EFTPOS receipts are **NOT** tax invoices. I will need to provide a tax invoice for all purchases.
10. Where no documentation is available to support a particular transaction, I will be required to provide a statutory declaration detailing the supplier, the amount, and nature of the expense and that is business related. I will ensure this is witnessed by a Justice of the Peace. I understand that this Statutory Declaration is to be used as the receipt.
11. I understand that if I need to complete Statutory Declarations on more than two occasions within a six-month period, I must have the approval of the General Manager.
12. I understand that if I fail to produce tax receipts for credit card purchases on more than two occasions, I will be at risk of having my card cancelled and further disciplinary action taken by Management.
13. I will not exceed credit limits.
14. In the event of my termination of employment, I will immediately return the credit card and ensure the credit card account is properly reconciled and acquitted.
15. I have received the credit card and PIN issued in my name.



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I acknowledge that I have read and understand the conditions set out above and that I will comply with the stipulated requirements and regulations as listed in the QDPA Finance Policy Appendix 1.

Name of employee:	
Position:	
Signature:	
Date:	

Appendix B:
Banking Reconciliation Form

Preschool: _____

Date: _____

Funds to be allocated to (budget account): _____

Notes

\$100.00: _____

\$50.00: _____

\$20.00: _____

\$10.00: _____

\$5.00: _____

Total: _____

Coin:

\$2.00: _____

\$1.00: _____

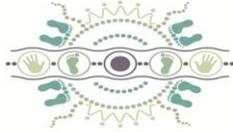
50c: _____

20c: _____

10c: _____

5c: _____

Total: _____



Total Notes: _____

Total Coin: _____

Total: _____

Counted and completed by: _____

Appendix C: Contractor Pre-Start Checklist

Contractors are to provide the following information prior to quotes being accepted and/or work commencing and ensure the information and documents provided remain current for the duration of their tenure. Where a particular document is not provided, a written explanation must be detailed in the 'comments' column.

Details

Contractor's name/Business name: _____ ABN: _____

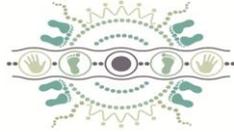
Work site location: _____

Work activity/task: _____

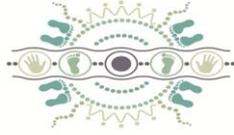
Date: _____

Manager's name: _____ Manager's signature: _____

Contractor Documentation	Response	Comments
Insurances		
Current public liability insurance policy <i>(copies required)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
Current workers compensation policy <i>(copies required)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
Other?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
Licences/Qualifications		
Are licences/qualifications required for the tasks being undertaken? <i>eg induction card, high risk work licence (eg forklift), first aid (copies required)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	
Risk assessment/Safe procedures		



<p>Is the work being undertaken medium to high risk where there is a risk of a severe or permanent injury?</p> <p><i>(if yes, evidence of risk assessments and/or safe procedures such as a safe operating procedure (SOP) or a safe work method statement (SWMS) must be provided)</i></p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p>	
<p>Has contractor provided all necessary emergency contact details?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p>	
<p>Has the reporting requirements: incidents, inductions, hazard, risk management, communication and consultation processes been explained?</p> <p>Does the task require a specific emergency plan?</p> <p><i>eg working in remote or isolated areas, working with harnesses, rescue from heights plan (copies required)</i></p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p>	
<p>Plant and equipment</p> <p>Is all plant / equipment in good working condition?</p> <p><i>eg plant includes machinery, equipment and tools</i></p> <p>Is there a maintenance register of the plant being brought to site? <i>(copies required)</i></p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p>	
<p>Hazardous chemicals/substances</p> <p>Will the task involve the use of hazardous chemicals/substances?</p> <p>Will exposure standards be met? Please provide details</p> <p>Are containers clearly labelled and relevant safety data sheets (SDS) available?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p>	
<p>Electrical equipment</p> <p>Will electrical equipment be brought to site?</p> <p>Are copies of testing records available? <i>(copies required)</i></p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p>	
<p>Training of workers</p> <p>Will other workers be brought to site?</p> <p>Are training and competency records related to the tasks being undertaken available? <i>(copies required)</i></p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p>	



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