



National Aboriginal Community Controlled Health Organisation

Template de-identified
Finance Policy & Procedures Manual
for an
Aboriginal Community Controlled
Health Organisation (ACCHO)

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This is one example of a de-identified, template Finance Policy & Procedures Manual. It attempts to consolidate comprehensive and current best practice. Not all the sections may apply to your ACCHO.

NACCHO has made this example template available to Member ACCHOs as a resource which each ACCHO can consider and adapt to their individual operational and legal environments; or at least reduce the costs of hiring consultants. The compliance obligations relate to the Corporations Act 2001 (Cth) – those clauses will change if your ACCHO is incorporated under different legislation. Names of positions, business units and oversight committees will also be changed to suit your own ACCHO's circumstances.

Any queries should be directed to the Chief Operations Officer of NACCHO. NACCHO also welcomes feedback in the spirit of continuous quality improvement.

December 2015

Considered by the Audit Committee:	Date
Approved by the Board	Date
Review Date:	Date

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ACCHO Finance Policy and Procedures Manual

Purpose

The policy objectives of the *Finance Policy and Procedure Manual* are:

- To set and sustain best practice in financial management.
- To meet the external reporting requirements and compliance obligations of the ACCHO to funding bodies and regulatory agencies.
- To comply with Organisational Accreditation Standards.
- To establish the financial management infrastructure necessary to the strategic directions of the ACCHO
- To ensure appropriate recording of financial transactions.
- To facilitate accurate reporting for management and the Board decision-making.

Scope

This policy applies to all ACCHO employees –full-time, part-time and casual – and to all contractors or consultants.

Philosophy

The ACCHO is committed to empowering and enhancing Aboriginal community control of primary health service delivery as a recognised component of Australia's primary health care system and believes that honest, accountable, transparent and professional management of the financial resources of the ACCHO is an essential ingredient for securing sustainability of Aboriginal Community Control.

Procedures and Guidelines

The finance procedures and guidelines are contained in the following pages and attached appendices.

1. Chart of Accounts

An effective and well structured chart of accounts provides the foundations for an efficient and comprehensive budgeting, financial recording and financial reporting system that enables the ACCHO to meet its external and internal reporting obligations.

It is essential that the chart of accounts and job codes list are maintained and reviewed regularly to ensure that both are up to date and accurately reflect the projects and transactions of the ACCHO as these tend to change even from one year to the next.

New general ledger account codes should only be created after consideration has been given to the appropriateness of the current available account codes. The new account code needs to be appropriately assigned to the correct area, namely Asset, Liability, Equity, Income or Expense. Particular attention should be paid to setting the new account code up correctly, ensuring that the GST codes and linked accounts are allocated as appropriate.

New job codes should only be created for new projects that require separate internal and/or external recording and reporting of transactions. The job code assigned will be a unique numerical identifier and will stay with that project for the life of the project regardless of the number of financial years of that project.

Only the Chief Finance Officer **[INSERT THE POSITION TITLE RELEVANT TO YOUR ACCHO]** has the authority to create and maintain the Chart of Accounts and Job Code Listing.

2. Finance Department Structure

The structure and personnel of the Finance Department **[INSERT THE BUSINESS UNIT TITLE RELEVANT TO YOUR ACCHO – E.G. “CORPORATE SERVICES”]** are crucial to the success and integrity of the finance function of any company. It is important that there are clearly defined duties and responsibilities of each employee resulting in a clear separation of duties. Clearly defined roles and separation of duties minimises the risk of fraud and misappropriation of funds due to collusion and ensures that no one employee can dominate or influence the Finance function of the ACCHO.

The ACCHO's Finance Department performs all Finance functions. These functions include bank and credit card reconciliation, accounts payable, accounts receivable, complete bookkeeping, payroll, accounting, preparation of financial reports and financial statements for audit.

The ACCHO's Finance Department maintains the ACCHO's MYOB data file, which is stored on a secure server with username and password security. Only Finance Department staff are issued passwords to access MYOB. The Chief Finance Officer will monitor and approve all access to MYOB. **[IF YOU DO NOT USE MYOB, INSERT THE NAME OF YOUR ACCHO'S SOFTWARE.]**

The Finance Department consists of the following personnel: **[NOTE: THESE ARE STANDARD POSITION TITLES – MAKE THE CHANGES THAT APPLY TO YOUR ACCHO]**

Position Title	Responsible For	Responsible To
Chief Finance Officer	All Financial Matters and Corporate Services Contracts Management	Chief Executive Officer
Finance Officer	Payroll, accounts payable, accounts receivable, bank reconciliations, Asset Register	Chief Finance Officer

The Chief Finance Officer is responsible for managing the ACCHO's finances, administrative and payroll support activities to enable the ACCHO to meet its business objectives in line with the Strategic Plan and annual Action Plan endorsed by the ACCHO's Board.

The Finance function of the ACCHO is supported by the Audit Committee of the Board, which as at February 2015 consists of:

- the ACCHO Chairperson, who does not act as the Chair of the Audit Committee;
- two Elected ACCHO Directors;
- one Skills-Based Director;
- the Chief Executive Officer (ex officio);
- the Chief Finance Officer (ex officio);
- the Company Secretary (ex officio).

[NOTE: THIS AUDIT COMMITTEE AND ITS MEMBERSHIP ARE INDICATIVE – SMALL AND MEDIUM SIZED ACCHOS MAY USE DIFFERENT ARRANGEMENTS]

The Audit Committee is to meet monthly including immediately prior to quarterly meetings of the ACCHO Board. The Chief Finance Officer and Chief Executive Officer present the detailed financial reports on the operations of the ACCHO. The Audit Committee reviews the financial reports as tabled and submits recommendations and comments to the Board of Directors at the quarterly meeting. The current Charter of the Audit Committee is at Appendix 1.

3. Budgets

3.1. Annual Budget Formulation

An annual consolidated budget for the whole organisation is to be developed by the Chief Finance Officer under the direction of the Chief Executive Officer for presentation to the Audit Committee and for adoption by the Board. To support the annual consolidated budget, a twelve (12) month budgetted income and expenditure statement shall be developed for each project in accordance with the appropriate funding or Service Agreement.

3.2. Project Budget Formulation

Prior to any submission being sent to a funding body, a detailed budget must be prepared by the Chief Finance Officer and presented to the Chief Executive Officer for approval. Once acceptance of the funding is received, the project's budget is then transferred to the ACCHO's MYOB accounting system. Each project is allocated a unique job code and separate records will be kept within the accounting system to allow for clear records and accurate tracking of finances for individual projects.

3.3. Project Management Reports

Monthly reports comparing actual income and expenditure to the budget forecast are to be prepared by the Chief Finance Officer and presented to the Chief Executive Officer (CEO). After the monthly financial reports have been reviewed by the Chief Finance Officer and the CEO, the Chief Finance Officer shall meet with each Program/Project Officer to provide individual project financial performance information.

All budgets shall be endorsed by the Board and lodged with the relevant funding agency by the 15th May prior to the commencement of the financial year.

After all funding agreements have been received and signed off, all budgets are then revised, updated and adjusted as required. Budgets shall remain flexible to accommodate the changing environment and required staffing structure for efficient and effective program and service delivery. Where a budget has been materially adjusted, the adjusted budget will be endorsed by the Board and re-submitted to the relevant funding agency.

4. Purchasing

4.1. Appropriate Forms

The employee wanting to purchase goods or services must first complete the appropriate form:-

- a. Purchase Request Form, or
- b. Staff Expense Reimbursement Form, or
- c. Travel Request Form.

4.2. Standard Procedures

The following process for purchasing all goods and services must be followed and is applicable to all employees of the ACCHO:

The **Purchase Request Form** must include detailed information about the good or service that has been requested including an estimate of cost (Appendix 4).

The **Staff Expense Reimbursement Form** must include detailed information about the expenditure that has been requested to be reimbursed and include a copy of the receipt or tax invoice indicating that the account has been paid (Appendix 5). This form is to be used to reimburse staff for minor expenditure incurred by the staff member in relation to official company business where it was not practical for the company to have foreseen this expenditure which the employee was required to make. Types of minor expenditure include but are not limited to taxis, parking, fuel, postage and other similar expenses.

The **Travel Request Allowance Form** must include detailed information about the purpose for the travel, the mode of travel (road, air or rail), the destination, if accommodation is required and the eligible travel allowance (Appendix 6).

2. The employee must then have their relevant Manager approve the Purchase Request Form, Staff Expense Reimbursement Form or Travel Request Allowance Form with clear identification of the Project that it relates to, by inclusion of the allocated job code.
3. The use of Department of Health funding to pay for legal settlements and/or legal fees in connection with employee termination or litigation is generally not permissible except with the prior written authorisation of the Department of Health.
4. The use of Department of Health funding to pay for fines and/or penalties of any description is not permissible under the terms and conditions of the funding agreement.
5. Each Manager has the delegated authority to approve expenditure within their program budget. If the expenditure is outside of the approved budget and/or program guidelines, the expenditure must then be approved in accordance with the Delegation of Authority Policy as attached.

6. The authorised and approved completed forms are then given to the Finance Officer who then forwards the purchase order on to the relevant supplier with a copy attached to the Purchase Request Form to be held in the Finance Department awaiting the supplier invoice.
7. When the supplier invoice is received it is “date received” stamped and given to the Finance Officer who will match and attach the invoice to the copy of the Purchase Order and/or supporting paperwork (Purchase Request Form and Staff Expense Reimbursement Form). Any discrepancies between the original purchase order and the invoice are followed up with the relevant Manager and the supplier where appropriate.
8. After the invoice price extensions and the delivery of the goods or service have been confirmed, the Finance Officer then enters the invoice into MYOB and ensuring that the general ledger account code and job code are correctly entered. If there has been a “part supply” of the good or service then only the part supply will be authorised and endorsed for payment.
9. The purchase has now been completed and has become an accounts payable. Payment of the invoice is to adhere to the procedure for Accounts Payable as detailed below in this Finance Policy and Procedure Manual.

All required goods and services are to have a purchase order raised and authorised by the relevant Manager within the assigned delegated spending limits in accordance with “Table of Financial Delegations of Authority” policy reproduced at Appendix 7.

4.3. Exceptions where Purchase Orders are not required

There are a few specific exceptions where a Purchase Order is not required due to the nature of the expenditure. These are:

- Utility accounts, e.g. Telephone, Electricity
- Consultants’ retainer invoices, where the ACCHO and the Consultant have a signed contract for services. The invoice needs to be checked against the contract to ensure that it is in line with the terms of the original agreement.
- Motor Vehicle Leasing accounts, where a motor vehicle lease agreement exists.
- Other Lease or Hire Purchase expenditure which is supported by an agreement or contract.
- Rent for Office premises for all the ACCHO’s locations, where these are supported by a rental / lease agreement.
- Cabcharge Accounts – supported by cabcharge voucher records

- Petty Cash amounts – supported by internal authorisation by the Finance Manager.
- Authorised Fuel Card Accounts – supported by Corporate fuel card records.
- Maintenance Contracts – e.g. cleaners – supported by a standing order or contract for services.
- Other accounts supported by standing orders or contracts for services – e.g. Confidential Document Destruction, Insurance

Although purchase orders are not required for these items they are still authorised and approved by the relevant Manager in accordance with the approved budget and delegations of authority policy.

4.4. Purchases under \$22,000 inclusive of GST

Where the purchase of goods or services does not exceed \$22,000 inclusive of GST, the Chief Financial Officer are required to ensure that they obtain competitive pricing and value for money. This can be achieved by obtaining price comparisons from alternate suppliers to the extent where practicable. Where expenditure with a supplier is regular, then these arrangements are to be reviewed annually to ensure that value for money continues to be obtained. **[NOTE: YOUR ACCHO MAY WANT TO SET A DIFFERENT THRESHHOLD THAN \$22,000.]**

4.5. Purchases over \$22,000 inclusive of GST

Where the purchase of goods or services are to exceed \$22,000 inclusive of GST, the CEO is responsible to obtain three written quotes or to source tenders from at least three suitable suppliers. If three quotes are unable to be obtained, the purchase of goods or services may still proceed provided that the reasons of why three quotes were unable to be obtained are documented and authorisation from the Chief Executive Officer has been obtained.

To assist with complying with the funding agreements in relation to purchases over \$22,000, the ACCHO may conduct a “Preferred Supplier Tender”. The “Preferred Supplier Tender” may be used for expenditure that is unique to the ACCHO’s operations and programs where it is difficult to obtain comparable quotations and where there are obvious benefits to developing a relationship with the preferred supplier resulting in improved efficiencies in quality and cost. The results and recommendations of the “Preferred Supplier Tender” are to be communicated to the Department of Health to comply with their applicable funding agreements. An example might be the Australian Institute of Company Directors for delivery of governance training programs.

An integral part of the tender process will be the application to Managers of the ACCHO's policies and procedures for conflict of interest and related party transactions as they apply to Directors in the ACCHO's *Charter of Corporate Governance* – refer to Appendix 8.

4.6. Issuing and Access to Cabcharge Vouchers

The ACCHO has a Cabcharge account enabling its employees to commute via taxi throughout Australia without the need for carrying cash. The cost of the fare is then charged back to the ACCHO on account to be paid monthly.

All Cabcharge vouchers are held under lock and key by the Finance Officer. Any employee requiring to be issued a Cabcharge voucher must first obtain approval from their Manager authorising the taxi travel to be charged to their relevant project. Cabcharges are treated as any other purchase and must therefore comply with the agreed purchasing procedures.

The employee must ensure that the authorisation has been obtained and information relating to the purpose of the journey is provided. The employee will be required to sign for the Cabcharge voucher. Any unused Cabcharge vouchers must be returned and signed in immediately.

Before requesting a Cabcharge voucher, employees are asked to consider any alternate modes of transport including access to pooled vehicles. The use of taxis to attend to the ACCHO's business should be done so in the most cost effective manner as possible.

Managers are responsible for ensuring that all Cabcharge costs charged to projects and policy-related activities are valid expenditures. The Finance Officer shall review and reconcile the Cabcharge statements to transaction records on a monthly basis and assess the value as detailed on the Cabcharge statement for reasonableness.

5. Accounts Payable

5.1. Authorised Persons/Token Holders

The ACCHO has authorised token holders with the bank **[EXAMPLE: Westpac Business Online Banking]** which have unique usernames and passwords applicable to the token issued. Each token generates a unique token number to be entered into the online banking system to authorise payments.

The ACCHO's bank is to be provided with the names of persons authorised to operate the bank account/s. Bank records must be updated immediately a signatory resigns. The Chief Finance Officer and the Finance Officer shall hold copies of all authorised signatory records lodged with the bank. It is the responsibility of the Chief Finance Officer to ensure any changes to the signatories, resulting from appointments and/or resignations of Directors, are recorded and authorised by the Board on the appropriate bank form and lodged promptly with the ACCHO's bank.

5.2. Procedures for Payment

1. All invoices are to be addressed to "the ACCHO" prior to payment to ensure sound accounting practices are in place.

All invoices received, either in the mail or via email/fax, must be date stamped on the day of receipt and then distributed to the Finance Officer promptly. The Finance Officer is then to match and attach the invoice to the Purchase Order or other authorised Purchase Request Form as appropriate in accordance with the procedure for purchasing.

2. Once invoices have been checked, matched and attached to the supporting purchase documentation and authorised by the Finance Officer or other relevant Manager as appropriate, the Finance Officer will then enter these into MYOB.
3. Invoices will then be filed alphabetically awaiting payment. Where applicable, invoices will be matched and reconciled to supplier statements.
4. The ACCHO has allocated two days per week for the payment of invoices, being a Tuesday and Friday with emergency payments processed as instructed by senior management. The Finance Officer reviews all invoices awaiting for payment files and retrieves all invoices approaching their due date and begins collation of these invoices on a Monday afternoon and finalises these by Tuesday morning and collates invoices on a Wednesday afternoon and finalises these by Friday morning.
[NOTE: THESE DAYS ARE EXAMPLES ONLY.]
5. The Finance Officer arranges payments into order of Cheque, Bpay and EFT and enters into MYOB as required. Cheques are attached to the Purchase Request Form with the purchase order documentation. EFT's and Bpays are entered onto the Payment Authorisation Form.
6. The Finance Officer checks all general ledger account code classifications and job codes to ensure that the expenditure has been correctly recorded, allocated and appropriately authorised. The Finance Officer then signs and dates the Payment Authorisation Form.

7. The Finance Officer is then required to authorise all Payment Authorisations for Cheques, EFTs and Bpays. The Payment Authorisations are then also authorised by the Chief Executive Officer, Chief Finance Officer or another authorised signatory to the account. All payments require two authorised signatories prior to payment.
8. EFT bank files are created in MYOB and imported into the ACCHO's online banking software (Westpac) ready for payment. Accounts to be paid by Bpay are manually entered into the ACCHO's online banking software **[EXAMPLE: Westpac]**. The Finance Officer uploads the MYOB created bank file (.aba file) onto the online banking software.
9. The Finance Officer advises the ACCHO's authorised signatories (token holders) of the uploaded payments batch awaiting for signing and emails the supporting expenditure list which reconciles with the uploaded payments batch.
10. The first authorised signature logs onto the ACCHO's online banking system and signs all pending payments to be paid.
11. The second authorised signature logs onto the ACCHO's online banking system and signs all pending payments and prints out the confirmation of payment from Westpac.
12. The batch payment confirmation is attached by the Finance Officer to the batched payment authorisations and filed in date order in the Finance Department filing.

All payments must be made by Bpay or Electronic Funds Transfer:

- Preparing of requisitions is not to be undertaken by signatories.
- All payments are to be certified by two signatories, and their signatures recorded on the payment form prior to payment.

5.3. Pre-Payment

The ACCHO does not make pre-payments unless there are special circumstances as determined by the Chief Executive Officer. Any proposed pre-payments are to be referred by the relevant Manager to the Chief Executive Officer for determination.

6. Accounts Receivable

6.1. Grant Funds

In transferring funds in the ACCHO's bank account, the Department of Health issues a recipient created tax invoice. Once the funds are received into the ACCHO's bank account, the CFO enters the amount of grant funding into MYOB. The ACCHO as a Not For Profit organisation derives the majority of its income from funding from various sources. The funds are provided conditional upon the ACCHO complying with the relevant funding agreement or contract for service. The main income sources have included:

- Department of Health - Australian Government
- Department of the Prime Minister & Cabinet – Australian Government
- Various other government departments and agencies
- Various other non-government/not-for-profit organisations **[EXAMPLE: The Fred Hollows Foundation]**
- Various other private sector corporations

The funding agreements provide a schedule for the release of funds which the ACCHO uses as a guide for the raising of invoices. Invoices are raised in accordance with the funding schedule and all funds are paid via EFT directly into the ACCHO's bank account.

Original invoices are to be sent to the funding agency and a copy kept on file in invoice number order. Funds received are allocated to the invoice through the bank reconciliation process.

6.2. Self Generated Income & Reimbursements

Where the ACCHO is contracted to provide services an invoice for services rendered is raised in accordance with the contract or agreement. Original invoices are sent to the customer/client and a copy is kept on file in invoice number order.

Where the ACCHO is required to be reimbursed for expenditure that it has incurred on behalf of another organisation, the ACCHO will raise an invoice using supporting information including emails, calculations and third party invoices to substantiate the claim for reimbursement. Original invoices are sent to the customer/client and a hard copy is kept on file in invoice number order.

6.3. Doubtful Debts and Bad Debts Written off

Analysis of the "Aged Debtors Trial Balance" report is required every month to assess the collectability of all accounts receivable and determine an appropriate provision

for doubtful debts if required. When determining the amount of the provision the following factors need to be considered.

- The age of the debt (i.e. > 90 days)
- Discussions and/or correspondence from the Debtor
- Other identifying factors that raise doubt over the ability of the debtor to make payment (i.e. known issues of financial viability, industry and/or economic factors)

The Chief Finance Officer undertakes a regular review of the Aged Debtors Trial Balance and the Finance Officer follows up directly with the customer when required. Any debts that are deemed to be uncollectable should be assessed and recommended to the ACCHO's **[EXAMPLE: Audit or Finance and Risk Management]** Committee to be declared as Bad Debts and written off from the ACCHO's accounting records. The ACCHO's Board of Directors is the only body with the authority to approve the writing off of a debt.

7. Receipts and Banking

7.1. Bank Accounts

The ACCHO will maintain appropriate bank accounts for the efficient control of income and expenditure to facilitate reconciliation and delegation but without having so many accounts that cash management is impaired. These are to be cheque accounts set up in accordance with the requirements of the ACCHO's Constitution and funding body agreements. Cheques are to be signed by the two of authorised signatories on the ACCHO's accounts.

All bank accounts are to be opened only in the name of **[INSERT THE CORRECT LEGAL NAME OF YOUR ACCHO]**. **Only the Board of Directors can approve the opening and/or closing of a bank account.**

Appropriate bank accounts will be kept in line with grant conditions.

The ACCHO receives the majority of its payments directly into the ACCHO's savings Operating Bank Account via direct deposit or EFT, few cheques are received in the mail. Only the ACCHO's savings/operation Bank Account is to be used for receipting of all monies. **[NOTE: THESE ACCOUNT NAMES CAN BE CHANGED TO REFLECT YOUR OWN ACCHO'S ARRANGEMENTS.]**

7.2. Procedures

The process for the receipting and banking of payments is as follows:

1. Any cheques that are received in the mail are opened by the Administration / Receptionist.
2. The Finance Officer receives the cheques and enters them into the MYOB accounts ensuring that they are allocated to the correct general ledger account and job codes. All payments received in the form of a cheque are grouped with undeposited funds.
3. The cheques are entered onto a bank deposit form and reconciled with the “Undeposited Funds” report. The Finance Officer then checks the bank deposit form and the undeposited funds report prior to banking.
4. As few cheques are received, banking is performed once per week on a Wednesday to ensure funds received are banked within a reasonable time.
5. All other payments received by the ACCHO are deposited directly into the the ACCHO’s Operating Bank Account and appear on the weekly bank statements. The Finance Officer enters all direct deposits and EFTs from the bank statements directly into the MYOB accounts ensuring that they are allocated to the correct general ledger account and job codes.
6. Where a debtor issues a remittance advice the deposit is checked against this. The remittance is then filed in the relevant funding agency file for reference.
7. The ACCHO does not issue receipts to debtors unless a receipt is specifically requested.
8. Any donations received by the ACCHO shall be deposited to the deductible gift recipient bank account and the donor is to be issued a formal “Tax Receipt” acknowledging their tax deductible donation. A copy of the receipt is to be kept on file.

8. Petty Cash

The petty cash floats are only available for minor purchases and reimbursements of staff and client expenses associated with the relevant program. Appropriate expenses include parking and taxi fares to a maximum value of \$50. Any expenditure over \$50 is to be purchased through the ACCHO’s normal purchasing procedures in accordance with this manual.

The petty cash float is to be held by the Finance Officer and monitored weekly. The Finance Officer shall reconcile the petty cash float at least monthly or when the float falls below \$50, whichever occurs first. The Finance Officer will send the reconciliation to the Chief Finance Officer for replenishment.

NACCHO does not currently hold a petty cash float at any office site. **[NOTE: SOME ACCHOS HAVE A POLICY OF RUNNING A PETTY CASH FLOAT, OTHER ACCHOs DO NOT. ADJUST THIS TEXT TO YOUR OWN CIRCUMSTANCES.]**

9. Travel Expenditure

9.1. Making Arrangements

All travel arrangements for employees of the ACCHO and the Board shall be arranged by the Administration Officer. **[CHANGE THE POSITION TITLE TO APPLY TO YOUR OWN ACCHO'S ORGANISATIONAL STRUCTURE.]** This includes:

- Airfares
- Accommodation
- Car Hire
- Travel Allowance

All payment processing of Travel Allowances shall only occur on a Tuesday and/or Friday. **[NOTE: THESE DATES ARE ONLY SUGGESTIONS.]** It is the responsibility of the employee undertaking the travel to ensure that all relevant travel allowance forms are completed and appropriately authorised and provided to the Finance Officer in sufficient time to meet the processing deadlines.

9.2. Procedures

Employees must hand in their business travel daily schedules together with the **Travel Request/Allowance Form** and make sure the **Travel Request/Allowance Form** has been completed correctly. Then the travel will be authorised by the relevant Manager before passing on to the relevant Administration Officer. The attached business travel daily schedules are key information for approval by Manager and for administrative staff to work out the Travel Allowance calculation. Then the relevant administrative staff will complete the rest of the **Travel Request/Allowance Form** on behalf of the ACCHO's CEO and the form shall then be authorised by the the CEO/COO.

Appropriate travel includes, but is not limited to: meetings, conferences, community consultations, training programs, in-services, and delivery of outreach services that are directly related to the job roles, duties and work plans of managers and staff.

Where the travel involves a seminar or workshop, a copy of the registration form is required to accompany the “Travel Request / Allowance Form”. This will ensure that only the necessary travel arrangements will be made. If accommodation and/or meals are provided as part of the seminar/workshop and this is confirmed on the registration form, then the ACCHO will not book accommodation or pay the relevant meal allowance, thus avoiding double payment of travel costs.

The Manager who authorises the “Travel Request / Allowance Form” must record on the form the appropriate job code that corresponds to the project that the travel costs are to be assigned to.

The Finance Officer will match up copies of the travel forms with the invoices from the airlines, hire car companies, accommodation providers and/or training providers and assign the appropriate general ledger account code.

9.3. Rates

Travel Allowance Rates are based on the ATO’s yearly “reasonable amounts for daily travel expenses” where there is overnight travel required, from the Australian Taxation Office – Tax Determination for the current financial year. Refer to Appendix 3. NACCHO will only pay in excess of the ATO allowances where there is a specific requirement in an applicable Award.

Mileage Rates. The ACCHO’s policy is to encourage the use of pooled vehicles and Cabcharge vouchers for all business purposes. The ACCHO will, in exceptional circumstances, reimburse employees when authorised prior to travel to use their own personal motor vehicle for the ACCHO’s official business. The rate of reimbursement will be calculated in relation to the Australian Taxation guidelines or if paid via an Industrial Award the relevant Award entitlement appropriate to the individual employee.

Airfares will be booked by the relevant Administration Officer who will always try to secure the best discounted airfare available for the travel required. If an employee wishes to change a flight itinerary and this results in additional costs to the fare, then the employee will be required to reimburse the ACCHO for these additional charges. If the change in flights for the employee is due to the request of the ACCHO or is out of the control of the employee, then the ACCHO will cover any additional charges. All airfares for the Chief Executive Officer will be booked as “fully flexible” fares to enable the greatest amount of flexibility for travel.

If an employee is a member of a frequent flyer program of an airline, then any points accrued for that employee's travel will belong to the employee.

9.4. Managers' Responsibilities

It is the responsibility of the Manager to monitor and manage their travel budgets from the monthly income and expenditure statements provided by the Chief Finance Officer.

9.5. Reimbursement of Pre-Paid and Unused Travel Allowance

Circumstances may arise where a staff member or Board Director is paid the full entitlement of travel allowance in advance of the travel but does not proceed to travel as proposed, or returns earlier than authorised. In both situations, there is an obligation on the staff member or the Board Director to repay so much of the pre-paid travel allowance that relates to the period of time for which travel was either not undertaken or fore-shortened. The Chief Finance Officer will propose to the staff member or Board Director a program for recovery of the funds that the ACCHO is entitled to. Depending on the amount of money involved, this program of recovery could be for prompt reimbursement of the full amount; or a schedule of progress recovery payments over a period of time specified by the Chief Finance Officer.

10. End of Month Procedures

At the end of each month it is the responsibility of the Chief Finance Officer and the Finance Officer to ensure that the following procedures are performed as part of the internal financial controls of the ACCHO.

10.1. Finance Department Procedures

Bank Reconciliations – All bank accounts must be reconciled to the bank statements at least monthly. The CFO will ensure that all unentered transactions noted on the bank statements are entered into MYOB appropriately before the bank reconciliation is performed. The Finance Officer will file the bank reconciliations along with a copy of the bank statement in the Monthly Reconciliations file. The Chief Finance Officer reviews and endorses.

General Ledger Account Reconciliations – All Balance Sheet accounts must be reconciled monthly and filed in the Monthly Reconciliations file. The CFO will ensure that any supporting documents are filed with the reconciliations. If adjustments are identified from the reconciliation then these adjustments should be made via a

journal entry in the month of the reconciliation and appropriate support is filed with the general journal. The Chief Finance Officer reviews and endorses.

Clearing Accounts – the ACCHO has a number of clearing accounts including, Payroll Clearing, Undeposited Funds, Electronic Clearing, PAYG Payable, Superannuation Payable, Salary Sacrifice. These accounts are also to be reconciled monthly by the Finance Officer and should be cleared back to zero at the end of each month or when the payment has been forwarded onto the relevant creditor. Suspense accounts should always be cleared every month. The Chief Finance Officer reviews and endorses the reconciliation of these accounts.

Journal Adjustments – All journal adjustments must be prepared and approved by the Finance Officer. A hard copy of all journal entries is to be filed in date and journal order with all supporting documentation.

10.2. Review by Managers

At the end of each month, it is the responsibility of all Managers to review monthly income and expenditure statements related to their projects and policy-related activities that have been provided by the CFO and ensure that all charges to the projects are valid. The Chief Finance Officer will meet with each Manager to review their monthly income and expenditure statements and discuss how the project or policy-related activity is tracking against budget. This review will take place prior to the Senior Management Team meeting each month.

11. Year End Procedures

11.1. Preparation of Year End Work Papers File

To support the preparation of the annual financial statements, the Chief Finance Officer is to prepare a “Year End Work Papers File”. The Year End Work Papers File is to be divided into sections as per the Year End Audit Checklist. The file will include copies of the draft financial statements for audit and the following financial reports from MYOB:-

- Balance Sheet
- Consolidated Profit & Loss Statement
- Project Profit & Loss Statement
- Statement of Changes in Equity
- Cash Flow Statement
- Final Trial Balance

The file will include all schedules, calculations, reports, worksheets and third party documentation to support the figures and notes to the financial statements.

Once the annual audit has been completed the following will be filed in the “Year End Work Papers File”:-

- Final Audited Financial Statements and notes to the accounts
- Final Audited Trial Balance
- Audit Report
- Grant Acquittal Statements
- Audit Management Letter
- NACCHO’s Response to the Audit Management Letter

11.2. Checklist

The Chief Finance Officer is required to utilise the following checklist to assist in the preparation of the annual Audited Financial Statement.

AUDIT YEAR END CHECKLIST

Information Required	Completed or N/A
1. General Ledger 1.1 Trial Balance, Balance Sheet, Profit and Loss Statement and Grant Acquittal Statements. 1.2 Up to date current MYOB data file with all balance sheet accounts reconciled.	
2. Bank and Loan Accounts 2.1 Bank statements for all bank accounts, investment accounts, term deposits and loan accounts for the year and all statements received since year end. If no statements have been received since year end, provide an online transaction listing or transaction listing provided by the bank. 2.2 Cash receipts and cash payments records reconciled for the year. 2.3 Bank reconciliation reports for the year for all bank and investment accounts. 2.4 Invoices, vouchers, purchase orders or other supporting documentation for all payments made during the year, filed in an easily located manner. 2.5 Receipts, correspondence and deposit slips for all cash received during the year. 2.6 Listing of cash on hand, petty cash floats, reconciled to the amount shown in the general ledger account. Ensure that this	

reconciliation is prepared immediately after year end, dated and signed by the custodian.	
3. Debtors and Prepayments 3.1 A list of debtors at the end of the financial year (Aged Debtors Trial Balance), detailing which have subsequently been paid giving reference to dates and deposit details. 3.2 If debtors remain unpaid at date of audit, explanation of reason detailing whether account is considered collectable and if so when payment will be received. 3.3 Details of credit notes issued during the year and subsequent to year end. 3.4 Supporting documents for any other significant sundry debtors and accrued income. 3.5 Schedule showing the calculation of prepayments as at the end of the financial year giving reference to the invoices.	
4. Creditors 4.1 Listing of creditors at the end of the financial year (Aged Creditors Trial Balance), indicating the type of expense and providing supporting invoices and documentation. 4.2 Supporting documents for any other significant sundry creditors and accrued expenses at the end of the financial year, including estimates of wages, electricity charges, telephone charges, water and gas charges and rent since the last account to the end of the financial year. 4.3 BAS reports for the year, including supporting reports. 4.4 Schedule showing income received in advance and supporting documents. Include calculations demonstrating how the year end closing balance was determined.	
5. Loan Accounts and Hire Purchase 5.1 Loan statements for all accounts including all loan statements received since year end. 5.2 Loan reconciliation reports for the year for all loan accounts. 5.3 Details of all new borrowing, including contracts, correspondence and copy of appropriate minutes supporting new borrowing (Loan or Hire Purchase / Chattel Mortgage). 5.4 Hire Purchase / Chattel Mortgage repayment schedule where applicable. 5.5 Reconciliation of interest paid as per the general ledger with loan statements and / or repayment schedules.	
6. Fixed Assets 6.1 Fixed assets register which agrees to general ledger fixed asset accounts.	

<p>6.2 Details of all assets acquired during the year including description, date of acquisition, cost, detail of any trade ins and the funding source.</p> <p>6.3 Invoices and purchase orders supporting the cost of the major assets purchased, including approval by the Board of Directors.</p> <p>6.4 Details of any assets disposed of and the proceeds obtained with reference to the dates the proceeds were banked.</p> <p>6.5 Details of any capital commitments or contracts entered into during the year which are not completed or commenced at the end of the financial year.</p>	
<p>7. Annual, Long Service, TiL and Sick Leave Entitlements</p> <p>7.1 Listing of all amounts owing as at the end of the financial year together with the employees' appropriate pay rates supporting the provision showing in the general ledger.</p> <p>7.2 Supporting details of other provisions included on the year end balance sheet where applicable.</p>	
<p>8. Minutes</p> <p>8.1 Minutes for all Board of Directors meetings from the beginning of the financial year to the date which the audit commenced.</p>	
<p>9. Wages</p> <p>9.1 PAYG Payment Summaries for all employees for the year, with total gross wages reconciled to the various general ledger expense accounts.</p> <p>9.2 Wage books or other source documents showing details of payments made through the period together with any timecards / timesheets.</p>	
<p>10. Insurance</p> <p>10.1 Details of the types of insurance and level of cover.</p> <p>10.2 Copies of all current insurance policies as at year end.</p>	

12. Fixed Assets Register

12.1. Structure of Asset Register

It is the responsibility of the Chief Finance Officer, assisted by the Finance Officer, to maintain an accurate and complete Asset Register. The Asset Register will record the purchase and disposal of all assets over the value of \$500 or where deemed appropriate by the Chief Finance Officer, assets under the value of \$500 may be recorded if this proves to be beneficial for asset security and tracking purposes.

Assets may be purchased outright or leased/financed. Where the asset is purchased under a finance lease the asset is required to be recorded in the asset register as an asset of the corporation. Where the asset is acquired under an operating lease then the asset is not deemed to have been purchased and will therefore not be recorded on the asset register but will instead be recorded in an Operating Lease schedule.

Each asset shall be categorised and assigned a unique identifying asset number. The Asset Register shall include at a minimum the following detailed information for each asset:-

- Unique Asset Number
- Detailed description of the Asset (including serial numbers)
- Date of acquisition
- Original cost of asset including delivery costs or installation costs
- Job code and project the asset was purchased for
- Project and funding source
- Location of the asset (e.g. Head office, Logan or Moreton office)
- Depreciation rate based on “estimated useful life”
- Depreciation charge for the year
- Accumulated depreciation
- Closing written down value
- Disposal/Sale date of asset
- Consideration / Proceeds received on disposal
- Profit / Loss calculated on disposal of the asset

The Asset Register shall be reviewed at least annually for completeness and accuracy ensuring that any assets that have been lost or deemed obsolete are written off as required. This will include a process for an annual stocktake of assets with physical verification. All assets of the ACCHO must be reviewed annually for impairment testing in accordance with the Australian Accounting Standards and will be undertaken by the Chief Finance Officer.

12.2. Estimated Useful Life and Depreciation Rates

The depreciable amount of all fixed assets including buildings and capitalised lease assets are depreciated on a diminishing value basis over the asset’s useful life to the ACCHO commencing from the time the asset is held ready for use. Depreciation is charged to the Profit and Loss Statement.

Class of Fixed Asset	Depreciation/Capital Allowance Rate p.a.
Medical Equipment (if applicable)	20%

Office Furniture & Equipment	10%
Motor Vehicles	10 - 25%
Plant and Equipment	Various
Artwork	1% (100 yr life)
Software	40%
Computer Equipment	30 - 40%
Leasehold Improvements & Fitout (Cap Allowance)	2.5%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

The asset classes carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the income statement. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

12.3. Asset Disposal

Assets of the ACCHO are only to be disposed of for the following reasons:-

1. Obsolete or damaged assets – where consideration is received, record profit or loss. Where no consideration received, the asset is to be written off recording loss on disposal.
2. Trade-in on purchase of replacement asset – record profit or loss on disposal.
3. Asset no longer required – record profit or loss on disposal.

It is the discretion of the Chief Executive Officer to determine whether an asset should be disposed of. Once the CEO has determined which assets are to be disposed of, the CEO must advise the Board of Directors and obtain authority/approval for the disposal.

The process for the disposal of any asset must be conducted at arms length with the objective to obtain a sale price at market value. The asset marked for disposal will be tendered for sale by advertisement in the local newspaper or selected tender by contacting specific companies that deal with these assets (e.g. motor vehicle dealership) seeking expressions of interest. Employees of the ACCHO are also eligible to tender for the asset and shall receive no unfair advantage during the process. The asset will be sold to the highest bidder at the expiry of the closing date.

Any proceeds received from the disposal of an asset shall be re-invested and used within the program from which it was originally purchased.

12.4. Transfer of Assets

Where an asset has to be transferred, prior to the agreed transfer date, the ACCHO will obtain approval from the relevant funding agency from which the original capital funds were obtained. Once approval has been obtained, the written down value of the asset/s as at the proposed date of transfer shall be removed from the ACCHO's fixed assets register and the balance sheet through the asset revaluation reserve.

13. Insurance

The ACCHO is required to maintain adequate insurance coverage in at least the following areas:- **[NOTE: THE FOLLOWING \$ AMOUNTS ARE INDICATIVE.]**

Travel Policy:

The ACCHO will hold a Travel policy which provides cover to staff and Directors while on business travel.

Associations Liability Insurance:

The **Associations Liability Policy** will provide cover for \$10,000,000 for any one claim and \$20,000,000 in the aggregate for:

- (i) **Professional Indemnity** ("Malpractice Insurance"). This policy covers employees of the ACCHO not required to hold their own insurance (e.g. Doctors or the Public Health Medical Officer will hold their own medical malpractice insurance).
- (ii) **Directors' & Officers'** - covers the individual for the Wrongful Act while the Entity Reimbursement covers the ACCHO.
- (iii) **Association Reimbursement** –covers:
 - (a) **Employment Practices** - \$500,000 which covers for HR practices. Claims could arise from:
 - Termination of employment - When employment is terminated it can result in an unfair dismissal claim being brought, even where the correct procedures have been followed. These matters can be time-consuming and costly to deal with.
 - Discrimination and harassment complaints - Employees or even job applicants can complain to the Human Rights and Equal Opportunities

Commission if they believe they have been discriminated against in relation to:

- employment,
 - equal pay,
 - training,
 - promotion, and
 - conditions of employment.
- Employees with complaints of sexual harassment in the workplace can also bring the matter before the Commission.
- Other potential sources of employment related claims are invasion of privacy and defamation

(b) **Fidelity Insurance** - \$100,000. Fidelity Insurance is an insurance policy that protects a Business or Organisation against financial loss as a result of an employee's and/or officeholder's dishonesty. It can take many forms such as embezzlement of funds, false invoicing, theft of cash false inventory, payroll fraud and computer fraud etc.

(c) **Taxation Investigation** - \$50,000. Covers the ACCHO if they receive a notice from the ATO for reasonable costs in the event of an investigation.

(d) **Indemnifiable Fines & Penalties** - \$500,000. Provides support in the event of breaching a Statute and the ACCHO has proceedings brought against them.

The Chief Finance Officer and the Finance Officer are to liaise with the Insurance Broker to ensure that estimates are correct and any new assets are advised to the Underwriter. The insurance renewal documentation is to be completed and authorised by the Chief Finance Officer annually in June of each year.

14. Audit

14.1. External Audit

The ACCHO is required to have an audit performed on the 30 June financial statement prior to 30 September each year. The auditor has been appointed in accordance with the *Corporations Act 2001* **[APPLY THE NAME OF THE ACT UNDER WHICH YOUR ACCHO IS INCORPORATED]** and the ACCHO's Constitution. The auditor is required to be a "Registered Company Auditor". This obligation is a requirement under the funding agreements that the ACCHO has entered into with Commonwealth, State and other funding agencies.

The external auditor is required to provide a quotation and (not required each year but can be asked for) prior to the commencement of the audit for the year. The **[EXAMPLE: Audit or Finance and Risk Management]** Committee of the ACCHO reviews the Annual Audit Report and ensure all issues are addressed.

In accordance with the *Corporations Act 2001*, the auditor of a company limited by guarantee may only be removed/replaced if the auditor resigns, dies or is removed by special resolution at an Annual General Meeting or Special General Meeting

15. Fraud and Corruption

15.1 Principles

The ACCHO is committed to protecting its funds, revenue and property from threat of fraud and corruption. This policy aims to raise awareness and outline processes and responsibilities to ensure the prevention, deterrence, detection and investigation of all forms of fraud and corruption.

15.2 Definitions

Fraud encompasses an array of irregularities and illegal acts characterised by intentional deception with intent to make a gain or to cause a loss, or to expose another to a risk of loss. It can be perpetrated for the benefit of or to the detriment of the ACCHO and by persons outside as well as inside the ACCHO.

Corruption "Corruption is the offering, giving, soliciting or acceptance of an inducement or reward for an action taken by an employee or undertaken by an employee to encourage an action or outcome.

15.3 Legislative References

Crimes Act, Privacy Amendment (Private Sector) Act 2000

15.4. Anti-Fraud and Corruption Procedures

15.4.1 Expectations and Controls

Code of Conduct – The ACCHO is committed to creating an environment that is based on the prevention of fraud and corruption. This is achieved by promoting a culture of openness and honesty in all activities of the ACCHO. This is reinforced through the ACCHO's Code of Conduct, which is provided to and signed off by each employee. This

covers conflicts of interest, pecuniary interests in contracts relating to suppliers, or fees and rewards other than proper remuneration.

Policies and Procedures - Staff must operate within the terms of the ACCHO's Policies and Procedures. The ACCHO has specific policies and procedures which detail and govern responsibilities, authorities and approved actions for Finance, Corporate Services, and Human Resources.

Confidentiality - In addition to expecting the very highest standards from its Staff, there is an expectation and requirement that all individuals and organisations associated with the ACCHO, such as contractors, partners, suppliers, will act with integrity. A Confidentiality Agreement is required to be signed.

Induction – All Staff are briefed on the expectations of the ACCHO upon commencement in their job roles. They are provided with copies and ongoing access to the ACCHO's Policies and Procedures, including specific briefings on Code of Conduct and Confidentiality requirements.

Review – Regular review of supplier contracts, funding agreements, accounting and administrative controls are undertaken.

15.4.2 Monitoring Processes

(i) Audits:

(a) **Quality Audits** – Reviews of Policies and Procedures and compliance are undertaken on a regular basis to ensure the ACCHO retains its Organisational Accreditation.

(b) **External Audit** - Independent external audit is an essential safeguard for ensuring the ACCHO's financial management practices are in accordance with Australian Accounting Standards. All auditors are required to carry out their audits in accordance with the Australian Auditing Standards. This Code emphasises Management's role in preventing and detecting fraud and corruption. It is the external auditor's role to review the ACCHO's arrangements for meeting this responsibility. External financial auditors are appointed by the ACCHO's membership at the Annual General Meeting.

(ii) **CEO's Role** – The CEO is responsible for implementing a systematic approach to fraud and corruption prevention, detection and control. The CEO will foster an environment that ensures prevention of fraud and corruption and provides for safe and fair detection, reporting and investigation. The CEO will ensure regular risk assessments are conducted as well as the Audits referred to above.

(iii) Managers' Role – Managers should strive to create an environment in which their Staff feel able to approach them with any concerns they may have about suspected irregularities. Managers should ensure compliance with all Policies and Procedures.

(iv) Employees' Role - Employees of the ACCHO play an important role in the prevention of fraud and corruption. They are encouraged to voice any serious concerns about any aspect of the ACCHO's work. The ACCHO's expectation on propriety and accountability is that Staff at all levels will lead by example. All employees must comply with Policies and Procedures.

15.5. Detection and Investigation

Concerns about any irregularity, be it financial or otherwise, can be raised or detected in a number of ways. These include:

- Raising the concern with a Manager or immediate Supervisor
- Notifying the Chief Finance Officer
- Via Audit processes
- Official complaints and feedback

Depending upon the nature of an allegation, the ACCHO will play a key role in its investigation. The ACCHO will assign an internal or external investigator who will be responsible for ensuring that the allegation is properly investigated and reported upon and where appropriate, maximum recoveries are made for the ACCHO.

The ACCHO's external auditor, appointed by the membership at the AGM, also has powers to independently investigate fraud and corruption. The external auditor's services may be used in instances where it is felt important for an investigation to be seen publicly as external to the ACCHO.

If the decision to proceed with an investigation is taken, all available supporting prime information will be gathered and relevant individuals interviewed. Liaison will continue with the Chief Finance Officer and advice will be sought from the CEO as required. During this phase, informal contact with the Police may be undertaken.

Conclusions will be drawn based on the evidence available and the findings of the investigation will be reported to the Chief Finance Officer. If a loss to the ACCHO is identified, the Chief Finance Officer will be informed.

If evidence collected substantiates the allegation made, the Board of Directors in conjunction with the external auditors will determine if and when the Police should be formally notified.

The ACCHO may still take internal action where the outcome of the investigation indicates improper behaviour regardless of whether the case has been passed to the Police.

Internal action must not be delayed pending the results of any Police investigations, as the standards of criminal and employment law are different. Internal action may result in the dismissal of Staff.

As appropriate, the investigating officer will advise Managers on the appropriate future course of action. Recommendations relating to working practices must be implemented immediately to prevent the recurrence of malpractice.

15.6. Protected Disclosures

Persons reporting or making disclosures of corrupt/fraudulent activity will be afforded protection and confidentiality. This will include no reprisals providing the disclosures have been made in good faith and on reasonable grounds.

16. Statutory Reporting Obligations

16.1. Australian Securities & Investments Commission (ASIC)

As a company limited by guarantee the ACCHO is incorporated under the *Corporations Act 2001* administered by the Australian Securities and Investments Commission (ASIC). The ACCHO therefore has reporting obligations to ASIC annually.

Form 388 and the Audited Annual Financial Statements for the year ended 30 June are due to be lodged with ASIC by 31st October each year. Refer to the Appendix 2 for further detail of additional statutory reporting obligations to ASIC.

[CHANGE THESE TWO PARAGRAPHS TO REFLECT THE OBLIGATIONS OF THE ACT UNDER WHICH YOUR ACCHO IS INCORPORATED.]

16.2. Australian Charities and Not for Profits Commission (ACNC)

As a not for profit and a registered Health Charity the ACCHO is required to be registered with the ACNC. The ACCHO is required to lodge the Annual Information Statement with the ACNC by the 31st December each year.

16.3. Australian Taxation Office

The Finance Officer will ensure that the ACCHO's financial operations comply with the relevant requirements of the Australian Taxation Legislation - particularly GST (Goods and Services Tax), FBT (Fringe Benefits Tax) and PAYG (Pay as you Go). Any

queries on taxation matters should be raised with the Finance Officer who will refer the issue to the Chief Finance Officer as required.

Business Activity Statements (BAS) forms are due to be lodged and paid quarterly. The ACCHO is currently registered on an accruals basis for GST reporting purposes. All BAS forms must be lodged and paid by the due dates:-

- BAS Qrt 1 July to September – due date is 28th October
- BAS Qrt 2 October to December – due date is 28th February
- BAS Qrt 3 January to March – due date is 28th April
- BAS Qrt 4 April to June – due date is 28th July

Instalment Activity Statements (IAS) forms are due to be lodged and paid monthly. All PAYG must be reconciled monthly and lodged by the due dates:-

- IAS July – due 21st August
- IAS August – due 21st September
- PAYG for September – due with BAS Qtr 1 on 28th October
- IAS October – due 21st November
- IAS November – due 21st December
- PAYG for December – due with BAS Qtr 2 on 28th February
- IAS January – due 21st February
- IAS February – due 21st March
- PAYG for March – due with BAS Qtr 3 on 28th April
- IAS April – due 21st May
- IAS May – due 21st June
- PAYG for June – due with BAS Qtr 4 on 28th July

Pay As You Go (PAYG) withholding payment summaries are due to be provided to the employees by the 14th July. The PAYG withholding payment summary report is due to be lodged with the ATO by the 14th August.

The Fringe Benefits Tax year runs from 1st April to 31st March. The annual FBT paper return is due to be lodged by 21st May with electronic returns due for lodgement by 25th June. The due date for payment of a Fringe Benefit Tax Liability remains unchanged at 28 May.

16.4. Superannuation Contributions

Employer superannuation contributions at the statutory rate of 9.5% and any other additional superannuation including employee contributions through salary sacrifice are due to be paid quarterly:-

- Qrt 1 July to September – 28th October
- Qrt 2 October to December – 28th January
- Qrt 3 January to March – 28th April
- Qrt 4 April to June – 28th July

Although contributions are only required to be made quarterly, it is the ACCHO's policy to ensure that the all superannuation contributions for all employees are made directly to their respective superannuation companies monthly by the 14th of the following month.

17. Payroll

The ACCHO pays employees for hours worked recorded on each employee's timesheet taking into consideration their Employment Contract and policies relating to Leave and Time Off In Lieu (TiL) as contained in the ACCHO's Human Resources policy.

The ACCHO does not provide staff loans or advance payment of wages.

17.1. Payroll Processing

The ACCHO's payroll is processed on a weekly basis with the pay period commencing on a Wednesday and ending on a Tuesday. **[NOTE: THESE DAYS ARE SUGGESTIONS ONLY.]**

The payroll processed is paid directly into each employee's nominated bank account every Wednesday following the weekend on the previous Tuesday.

The Finance Officer will review the payroll reports and check against the timesheets. Any adjustments required are to be made in the MYOB payroll records and the reports re-run. Then the payroll is ready for authorisation from the Chief Finance Officer and processing of payment through the ACCHO's online banking system.

Payslips shall be issued to all employees within one (1) day of processing of the payroll and all payslips shall include the following information:-

- The employee's *employer's* full name
- Date of payment
- Week beginning and week ending dates
- The number of hours paid during the period for each category of payroll
- The hourly rate of pay for each payroll category
- The gross wages paid
- The net wages paid
- The amount of PAYG tax withheld
- Details of any deductions made from an employee's wage
- The total amount of the superannuation contributions for the pay period

17.2. Timesheets

To record their hours of work, each employee must complete a timesheet each week for the payroll period Wednesday to Tuesday and this must be submitted to the Finance Officer by 10.00 a.m. every Wednesday.

All timesheets are required to record the daily hours of work including lunch breaks with the total hours for the week being totalled. It is the responsibility of the employee and the employee's Supervisor to ensure that the timesheet is complete and accurate and has been verified and authorised by the employee's Line Manager online.

Where a timesheet has not been received, the Finance Officer will, where practicable, follow up with the relevant Line Manager. Where an employee is absent on leave for the full duration of the weekly pay period, the employee is responsible for ensuring that an appropriate timesheet is prepared and submitted. Sick leave absences of two or more consecutive days are to be covered by appropriate medical certificates. The ACCHO reserves the right to request an appropriate medical certificate for any other period of sick leave.

In accordance with the Human Resource Policy & Procedure Manual, all overtime must be approved prior to the employee working the overtime.

The Finance Officer will enter all timesheets into the MYOB payroll system on Wednesday and will print out the payroll summary report and pay advice summary report for that pay period and provide to the Chief Finance Officer for review and checking. **[NOTE: CHANGE THE PRECEDING PARAGRAPHS IF YOUR ACCHO DOES NOT USE TIMESHEETS.]**

17.3. Leave

All leave forms for all types of leave must be completed by the employee online via Replicon and authorised by the employee's Line Manager and/or the Chief Executive Officer. The Finance Officer will check that sufficient leave balances exist to cover absences shown on leave forms submitted and will contact the employee to take appropriate payroll adjustment action where balances are insufficient.

Employee leave entitlement reports are to be produced monthly and reviewed by managers to ensure accuracy of data for leave accruals and leave taken.

17.4. Payroll Deduction

Payroll deductions may be authorised in respect of:

- Employment Contract requirements, e.g. for fully maintained motor vehicle
- Orders, e.g. for child support
- Employee initiated requests, limited to additional employee superannuation contributions, union fees, additional PAYG, and reimbursement to the ACCHO of monies owed.

A Payroll Deduction Authority Form (Appendix 9) is required to be signed for all such payroll deductions. Any amendments to a deduction requires the completion of a new Payroll Deduction Authority Form.

Deductions cease automatically upon separation of employment from the ACCHO or in accordance with the terms specified in the Payroll Deduction Authority Form.

18. Salary Sacrifice

18.1. Purpose

Salary Sacrifice provides eligible employees with the flexibility to package benefits into their salaries thus minimising the amount of PAYG tax paid and maximising their available income.

Salary Sacrifice is an arrangement between an employee and their employer, whereby the employee agrees to forego part of their salary or wages and in return receive a benefit to the same value as the amount sacrificed. The main aim of a “Salary Sacrifice” arrangement is to legitimately restructure the way participating staff receive their salary and maximise their net pay after tax, thus reducing the amount of PAYG tax paid.

[NOTE: SOME ACCHOs OUTSOURCE THEIR SALARY SACRIFICE SYSTEM, OTHER ACCHOs MANAGE IT INTERNALLY. TEXT FOLLOWS FOR BOTH SYSTEMS.]

The ACCHO outsources the administration of its Salary Sacrifice policy because of the cost efficiencies that have been gained. Staff members are able to access a wider range of options than if the ACCHO directly administered the policy itself. For this added convenience to staff, staff need to pay their own Salary Sacrifice Account Fee to the external Salary Sacrifice provider.

[OR ALTERNATIVELY FOR INTERNAL ADMINISTRATION]

Currently the ACCHO does not charge an administration fee for administering the salary sacrifice arrangements of its employees. The decision not to charge a fee is based on employees’ salary packaging a maximum of three eligible taxable fringe benefits.

The ACCHO reserves the right to charge an administration fee at any time should there be legislative changes and/or other factors which significantly impact on the cost of administering the salary sacrifice policy. Should the ACCHO decide to charge an administration fee, it would ensure that the employees are advised of these charges prior to them being imposed.

18.2 Eligibility

For employee's to be eligible to participate in the Salary Sacrifice scheme they must be:

- a permanent employee with a minimum six month employment contract, and
- earn a minimum gross base salary of \$45,000 FTE or greater.

Casual employees and contractors are **not eligible**.

18.3 Salary Sacrifice Threshold

The ACCHO as a Public Benevolent Institution (PBI) under the Fringe Benefits Tax Legislation is deemed to be an Exempt Employer. As an Exempt Employer, the ACCHO receives concessional treatment under the legislation.

The first \$30,000 of grossed-up taxable benefits provided to an employee will be exempt of tax for an Exempt Employer. Any excess, however, will be taxed in the normal way. The \$30,000 grossed-up taxable benefits capping equates to an actual cash value of \$15,899.

This means that ACCHO as the employer will pay no fringe benefits tax on the first \$15,889 of taxable fringe benefits of each employee. This exempt threshold amount is dependent upon the top marginal tax rate and is subject to change depending on changes to this tax rate.

18.4 Impact on Superannuation

The ACCHO's policy is that the employer statutory Superannuation Guarantee contribution is calculated and paid on the gross salary before salary sacrifice, ensuring that the employee's overall salary package is not diminished by the act of salary sacrifice.

18.5 Benefits Available to be Salary Packaged

The ACCHO outsources the administration of the salary sacrifice to an external provider, currently "**INSERT NAME**". It is the responsibility of the external provider to offer and manage fringe benefits that it may offer the employee and which the employee accepts.

[IF THE ACCHO MANAGES ITS SALARY SACRIFICE SYSTEM DIRECTLY, THE FOLLOWING TEXT SHOULD BE USED:...]

The following is a list of benefits that are available to be salary packaged, this list is not exhaustive nor complete. To keep administration costs to a minimum, each employee will be limited to salary packaging only three benefits.

- Housing Loans / Mortgages, Personal Loans, HECS Loans
- Rent
- Credit Card repayments
- Superannuation

In addition, each eligible employee can also include Salary Sacrifice for Superannuation contributions. Superannuation is an “exempt” fringe benefit which due to its nature is exempt from fringe benefits tax and therefore is not included in the PBI exemption threshold.

18.6 Process Requirements for Employees to Participate in the Scheme

Salary sacrifice is not mandatory and it is up to each eligible employee to decide whether they wish to take advantage of this Scheme.

The ACCHO strongly advises all eligible employees who wish to arrange salary sacrifice to obtain independent financial advice about the packaging of benefits and salary, in line with this policy and the Fringe Benefits Tax Legislation.

For a salary sacrificing arrangement to be considered to be *bona fide*, the arrangement must be agreed to in writing before the arrangement commences and must be reviewed annually prior to 1st April each year to ensure that the agreement and amount of salary sacrificed complies with the PBI exemption threshold and the Fringe Benefits Tax Legislation.

The exempt threshold of \$15,889 of taxable fringe benefits per year for each employee equates to \$306.00 per week of salary based on a payroll year of 52 weeks. Some payroll years will be 53 weeks and therefore the weekly threshold is reduced to \$301.892 per week. Essentially the employee would salary sacrifice an amount equivalent to \$306 per week from their weekly payroll.

The \$306 is coded to an “Employee Salary Sacrifice Control Account” in the general ledger. It is from these accounts that the salary sacrifice payments for all employees are administered. Payments are made to the employee’s nominated expenses at regular intervals. These individual control accounts are liability accounts and must never be overdrawn (go into debit). At the end of each Fringe Benefits Tax year, 31st March, all employee control accounts must be cleared to a zero account balance.

The fringe benefits tax year commences 1st April and ends 31st March, so it is important that the salary sacrifice system is coordinated around these dates. The FBT return is required to be completed for the FBT year ended 31st March and will involve reconciliations of the “Employee Salary Sacrifice Control Accounts” which will provide information and data to calculate the employee’s reportable benefits amount to be included on the employee’s PAYG Payment Summary for the year ended 30 June.

18.7 Documentation Requirements

With all salary packaged benefits, whether exempt or not, it is important to ensure that the employee provides copies of receipts, invoices and loan statements to verify the expense before the expense payment benefit is made from their salary sacrifice control account. Any loan account including credit card accounts are required to be verified that a debt actually exists before the salary sacrifice payment is made. This can be achieved by obtaining a copy of the latest statement. If the debt does not exist at the time the salary sacrifice payment is made, then the payment must be treated as salaries and wages and therefore taxed as such in the hands of the employee. Where there are transactions of benefits where the GST input credit is able to be claimed by ACCHO, the employee must ensure that a correct “Tax Invoice” is supplied to the finance department.

It is the employee’s responsibility to ensure that they are adequately informed about the operations of salary sacrifice and that they provide all the necessary supporting documentation and declarations to assist ACCHO in administering this salary sacrifice policy.

18.8 Process for Employees to Change or Terminate Salary Sacrifice Arrangements

There will be opportunity for employees to review and or change their salary sacrifice arrangement by agreement with **[THE ACCHO]/[INSERT NAME OF OUT-SOURCED PROVIDER]**.

18.9 Notice of Changes by ACCHO to the Salary Sacrificing Scheme

The Salary Sacrifice Scheme is guided by the provisions of the Fringe Benefits Tax Legislation, Income Tax Assessment Act, Superannuation Industry Act and Australian Tax Office Rulings and Determinations and may be modified or altered from time to time to ensure compliance with the relevant legislation.

The ACCHO therefore reserves the right to make any alterations or changes to or terminate the salary sacrificing arrangements between the employer and the employee as may be required to maintain the ACCHO’s compliance with the applicable legislation. Such changes may be made without notice.

18.10 Finance Procedures

The Finance Officer will create a separate payroll category for each employee and link this to a Salary Sacrifice Liability Control Account in the Balance Sheet for the corresponding employee.

The Finance Officer will undertake a monthly reconciliation of all Salary Sacrifice Liability Control Accounts and will ensure that these Control Accounts are cleared by 31 March each year.

19. Financial Reporting Requirements

The ACCHO receives grant funds from State and Commonwealth funding agencies for specific projects. Each funding agreement outlines the obligations and responsibilities of each party including the financial reporting requirements.

The clauses of each funding agreement detail the content, format and lodgement dates of each financial reporting deliverable. It is the responsibility of the Chief Finance Officer and the Finance Officer to review each funding agreement to ensure that all reporting lodgement dates are known and adhered to.

The Finance Officer will enter all financial and non-financial reporting requirements into a “Compliance Register” to be monitored and updated on a monthly basis with the Chief Finance Officer.

Failure to comply with these requirements under the funding agreement may delay or put at risk the release of future grant funds from that funding agency.

20. Corporate Credit Card

20.1. Employee Accountabilities

Employees who have been issued with the ACCHO’s credit card are responsible for ensuring that all transactions relate to the ACCHO’s official business and that all transactions are supported by the appropriate credit card receipts and invoices. It is also the responsibility of the card holder to ensure that the ACCHO’s Finance Department is provided with these original credit card receipts and invoices to be reconciled with the monthly credit card statements. The ACCHO’s Finance Department **[INSERT NAME OF BUSINESS UNIT FOR YOUR OWN ACCHO]** will ensure that the credit card balances are reconciled, acquitted and cleared every month by the due date to avoid incurring any interest or bank charges.

20.2. Procedures

The ACCHO has only one Credit card facility – limit is currently \$20,000.00 and there two cardholders, the Chairperson and the Chief Finance Officer with an

allocation of \$10,000.00 each. **[ADJUST THESE DETAILS TO ALIGN WITH YOUR OWN ACCHO'S POLICY.]**

The corporate credit cards are only to be used for official business of the ACCHO for transactions such as: travel, car hire, accommodation, airfares, parking, and other incidental expenditure as approved and at the discretion of the Chairperson and the Chief Executive Officer. All expenditure must be substantiated by a third party invoice/receipt and be authorised in accordance with the purchasing procedures.

Under no circumstances shall cash advances be permitted on any corporate credit card. Under no circumstances shall the payment of personal/non-business related expenses be permitted on any corporate credit card.

PINs are now compulsory. The cardholder must sign a declaration which acknowledges and agrees to abide by the corporate credit card policy. Where this policy is found to have been breached, the corporate credit card will be removed immediately from the cardholder and any non-business transactions will be recovered from the cardholder. Where the action is found to be wilful and fraudulent disciplinary action may be taken including suspension of employment, termination of employment and/or the pressing of criminal charges.

APPENDIX 1:

AUDIT COMMITTEE TERMS OF REFERENCE

The Board can assign (delegate) authority (power) to anyone (as allowed under *Corporation Act 2001: 198D Delegation* – however this does not absolve the Board of responsibility and any delegation should be made with appropriate ‘policies’ outlining the term of reference of the delegation which include the reporting and monitoring and oversight conditions.

Corporation Act 2001: 198D Delegation

- (1) Unless the company’s constitution provides otherwise, the directors of a company may delegate any of their powers to:
 - (a) a committee of directors; or...
- (2) the delegate must exercise the powers delegated in accordance with any directions of the directors.
- (3) The exercise of the powers by the delegate is as effective as if the directors have exercised it.

[CHANGE THE PRECEDING PARAGRAPHS TO ALIGN WITH THE PROVISIONS OF THE ACT UNDER WHICH YOUR ACCHO IS INMCORPORATED.]

Clause [INSERT NUMBER] of the ACCHO’s Constitution states as follows:

The Board of Directors may, by its resolution and by instrument in writing, delegate to one or more Committees (consisting of any persons, as the Board of Directors think fit) the exercise of such of the functions of the Committee as are specified... **[INSERT TEXT OF CLAUSE FROM YOUR OWN ACCHO’S CONSTITUTION.]**

Purpose

The purpose of the Audit Committee is to exercise oversight responsibility with respect to material and strategic financial matters, to advise Management with respect to such matters, and to advise and make recommendations to the Board. **[NOTE: THE NAME OF THE COMMITTEE COULD BE DIFFERENT FOR YOUR ACCHO – E.G. “FINANCE AND RISK MANAGEMENT COMMITTEE’.]**

Membership

The Audit Committee will consist of not less than three (3) and no more than five (5) members which are as follows:

- The ACCHO Chairperson, who does not act as the Chair of the Audit Committee;
- Two (2) elected ACCHO Directors with one (1) of them being the Chairperson;
- The Chief Executive Officer;
- The Chief Finance Officer (ex officio);
- The Company Secretary (ex officio).

Members Expertise and Development

Members who can read and understand financial statements and are otherwise financially literate;

Committee members will be given the opportunity to attend technical or professional development courses to help them keep up to date with legislative, accounting, risk management, compliance, work health and safety, and other relevant issues.

Chair

The Board will appoint a Director, other than the Chair of the Board, to be the Chair of the Audit Committee.

Secretary

The Company Secretary will be the Secretary of the Audit Committee.

Other Attendees

The Chief Finance Officer will attend for all or part of the meetings of the Audit Committee, but will not be a member of the Committee.

All Directors are to receive notification of Committee meetings so that they may attend if they wish. In addition to attending any Committee meetings, all Directors may speak at a Committee meeting but, unless they are a member of the Committee, they may not vote at the meeting.

The Committee will meet at least once a year with the company auditor.

Quorum

A quorum will be half the number of members plus one.

Meetings

The Audit Committee meetings will be held as required but not less than four (4) times a year so as to enable the Committee to undertake its role effectively. In addition, the Committee Chair is required to call a meeting of the Committee if requested to do so by any member of The Audit Committee, the Chief Executive Officer or the Auditor.

Agenda

The Chief Executive Officer in conjunction with the Committee Chair shall determine an agenda and business papers for each Audit Committee meeting and shall circulate the agenda to all Members at least one week prior to each meeting.

Authority

The Audit Committee is authorised by the Board to investigate any activity within its charter.

The Audit Committee will have access to management and auditors with or without management present and has the right to seek explanation and additional information.

The Audit Committee is authorised by the Board to obtain outside legal or other independent professional advice and to secure the attendance of outsiders with relevant independent professional experience and expertise, if it consider it necessary.

Reporting Procedures

The Audit Committee will keep minutes of its meetings. The Secretary shall circulate the minutes of the meetings to all members of the Committee for comment and change within 10 days after the meeting. A draft of the minutes will be circulated to the Board within the Board papers for the next Board meeting. The minutes are to be tabled at the Board meeting following the Audit Committee Meeting with any recommendations of the Committee. Final approval of the minutes will be requested at the next Audit Committee meeting.

Responsibilities of the Audit Committee

The Audit Committee is responsible for any matter relating to the financial reporting and internal control structure of the ACCHO. In particular, the Committee has the following duties:

- Ensure provision of appropriate financial statements and reports on financial activities to the Board.
- Regularly review revenues and expenditures, balance sheet, investments and other matters relating to its continued solvency.
- Approve the Annual Budget and submit to the full Board for approval.
- Ensure that funds are spent appropriately and in accordance with the requirements of funding bodies.
- Ensure adequate financial controls are in place.
- Ensure preparation of an Annual Audit, completion of taxation reporting which includes the Business Activity Statements (BAS).
- Review the Annual Audit Report and ensure all issues are addressed.
- Undertake any financial related tasks as allocated by the Board and present findings and report in accordance with Board requirements.
- Understand and manage the risk management process including areas such as legal compliance, workplace/occupational health and safety, risks such as reputational and financial and establish a risk register.

Assessing the Audit Committee's Performance

The Audit Committee should be subject to a review annually, including a review by the Board and the completion of a self-assessment program. The reviews should include the following:

- Obtaining feedback from the Board on the effectiveness of the Committee.

- Assessing the performance of the Audit Committee against its terms of reference.
- Assessing the contribution of individual Committee members (review to be completed by the Committee's Chair) for discussion with the Chair of the Board.

APPENDIX 2:

ASIC – COMPANY LIMITED BY GUARANTEE – STATUTORY & REPORTING OBLIGATIONS

**[NOTE: CHANGE THE CONTENTS TO REFLECT THE ACT UNDER
WHICH YOUR ACCHO IS INCORPORATED.]**

Checklist for registered companies and their officers

This checklist is designed to assist officeholders of registered companies meet their obligations under the *Corporations Act 2001 (Cth)* (Corporations Act) to keep their company details up to date on the register.

There are 2 ways for you to ensure your information is up to date and accurate.

- You should advise us of changes to details about your company by lodging the appropriate form as soon as possible after the change occurs. Most changes should be advised within 28 days and involve no lodgement fees.
- You should also check the annual statement we send you each year to ensure the details recorded are correct. If they are not you should update them.

If we suspect that the information recorded for your company on our corporate register is not complete or correct we may send you a *Return of particulars* that you are then required to respond to.

How do you advise of changes as they occur?

What do you need to tell us and how?

The following table lists the information you need to tell us and the form to use.

Officeholders

Appointment cessation officeholder	orForm 484—Section B Change to company details of
	You must tell us within 28 days when a new director, secretary or alternate director is appointed, or when a current one ceases.
	If the officeholder has already told us that they have ceased (see 'Resignation or retirement of officeholders' below) then your company need not notify us of the cessation of this officeholder.
	When an alternate director is appointed, an expiry date may be notified at the same time. The terms of appointment of the alternate director form part of the notification of appointment.

	Note: You must write your corporate key on the form if you use a paper Form 484.
Change to name or address of current officeholders	<p>Form 484—Section A Change to company details</p> <p>You must tell us within 28 days when there is a change to the name or residential address of a director, secretary or alternate director, or if the cessation date of an alternate director is changed.</p> <p>Note: You must write your corporate key on the form if you use a paper Form 484.</p>
Resignation retirement of officeholders	<p>Form 370 Notification by officeholders of resignation or retirement of</p> <p>Where a director or secretary wishes to give notice of their own resignation or retirement they can lodge a Form 370, together with a copy of their letter of resignation, any time after the date of termination.</p>

Top 20 proprietary company members

Change to details of shares held by a top 20 proprietary company member	<p>Form 484—Section C Change to company details</p> <p>You must tell us of changes to the details of the shares held by any of the top 20 members in each class of shares issued by a proprietary company by lodging a Form 484 within 28 days of the date of change. Changes result from the company issuing or cancelling shares, or a member transferring shares.</p> <p>Note: You must write your corporate key on the form if you use a paper Form 484.</p>
Change to name or address of a top 20 proprietary company member	<p>Form 484—Section A Change to company details</p> <p>You must tell us within 28 days when the name or address of a top 20 member of a proprietary company changes.</p> <p>Note: You must write your corporate key on the form if you use a paper Form 484.</p>

Shares

Share issue	<p>Form 484—Section C Change to company details</p> <p>You must tell us within 28 days when your company issues shares by lodging a Form 484.</p>
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Share cancellation	Note: You must write your corporate key on the form if you use a paper Form 484.
	Form 484 —Section C Change to company details
	When a company cancels shares you must tell us within 28 days of the date of cancellation.
	Note: You must write your corporate key on the form if you use a paper Form 484.

Registered office

Change of registered office or principal place of business	Form 484 —Section A Change to company details
	You must tell us within 28 days of a change to your company's registered office address or the principal place of business.
	Note: You must write your corporate key on the form if you use a paper Form 484.
Change of office hours	Letter: no prescribed form
	For a public company, you must tell us of any change in office hours before the change occurs. The registered office of a public company must be open to the public each business day from at least 10 am to 12 noon and 2 pm to 4 pm; or for at least 3 hours between 9 am and 5 pm.

Change of company name

Change of company name	Form 205 Notification of resolution
	If you wish to change your company's name, you must pass a special resolution adopting a new name and lodge a copy of the special resolution together with a Form 205 and the prescribed fee. We may then change the company name provided that the name is available. You must lodge these documents within 14 days of the meeting when the special resolution was passed. The change of name does not take effect until we issue a new <i>Certificate of the Registration of a Company</i> with the details of the change of name.

Annual information updates

Annual statement

We will send your company an annual statement each year within a few days of its annual review date. For most companies the annual review date will be the same as their date of registration.

We will send your company's annual statement to one of the following:

- your electronic inbox if you have registered to use our electronic lodgement systems
- the address of your registered agent if you have appointed one
- your nominated mailing address if you aren't registered to use our electronic lodgement systems
- your company's registered offices if none of the above apply.

If you have not received your annual statement within 5 days after the review date you should contact _____ us.

The annual statement will contain a covering letter, a *Company statement* and an invoice statement.

Information that is held on our register about your company is printed on the *Company statement*. You must review this information to see if it is correct. If the information is not correct, you must tell us of any changes within 28 days after the issue date of the *Company statement*. In most cases you can tell us about the changes by completing a Form 484 (for notifiable changes) or a [Form 492 Request for correction](#) (for minor detail corrections).

The annual statement may also contain a request from us for additional information. You must respond to that request regardless of whether the information on the *Company statement* is correct or not. The response is to be made on a Form 484.

The invoice statement will show the annual review fee that the company must pay **within 2 months of its review date**. The annual review fee must be paid regardless of whether the information on the *Company statement* is correct or not.

Declaration of solvency (Form 485)

The directors of a company must also pass a solvency resolution within 2 months of their review date each year.

- If the directors pass a **negative solvency resolution**, (i.e. they are of the opinion that there are not reasonable grounds to think the company will be able to pay its debts) they must lodge [Form 485 Statement in relation to company solvency](#) within 7 days of the resolution being passed.
- If the directors **have not passed a solvency resolution**, they will be required to lodge a [Form 485 Statement in relation to company solvency](#) within 2 months and 7 days of the company's review date.

- Where a **positive solvency resolution** is passed, payment of the annual review fee will be taken by ASIC as a representation by the directors that they believe that the company is solvent.

Copy of financial statements and reports (Form 388)

If your company is required to lodge financial statements and reports, it will need to do so together with a [Form 388](#) *Copy of financial statements and reports* after the end of each financial year. There is a prescribed fee for lodging this information.

You must lodge this information:

- within 3 months from the end of the financial year if your company is a disclosing entity; or
- within 4 months from the end of the financial year otherwise.

The financial statements and reports comprise of the following:

- Income Statement
- Balance Sheet
- Statement of Cashflows
- Statement of changes in equity or statement of recognized income and expenditure
- Notes to Financial Statements
 - ✓ Disclosures required by the regulations
 - ✓ Notes required by Accounting Standards
 - ✓ Any other information to give a true and fair view
- Directors Declaration about the Financial Statements and Notes
- Directors Report
- Auditors Independence Declaration
- Auditors Report

The Form 388 is also used to tell us of the appointment of an auditor.

Late fees

Even when there is no fee for the lodgement of a form (e.g. Form 484), there may be a late fee payable if it is lodged late. There are 3 different types of late fees that can be charged.

- Late lodgement fee—Some information must be lodged with us on a form or document within a certain time period. If it is lodged after that period we will charge you a late lodgement fee.
- Late review fee—If you don't tell us about information on your company's annual statement that is either missing or no longer correct until more than 28 days after the issue date, we will charge you a late review fee. This does not include minor corrections to existing information (e.g. spelling or typographical errors).
- Late payment fee—If your company's annual review fee is paid more than 2 months after its review date, we charge you a late payment fee.

A late lodgement fee and a late review fee may **both** apply to a form that is lodged late. However each of the late fees would only be charged once per form.

When a prescribed form is lodged, or a review fee is paid, or changes in response to an annual statement are made:

- up to 1 month after the period specified—a late fee of \$65 applies, or
- more than 1 month after the period specified—a late fee of \$270 applies.

APPENDIX 3:



Australian Government

Australian Taxation Office

Taxation Determination **TD 2015/14**

Page status: **legally binding** Page 1 of 13

Taxation Determination

Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2015-16 income year?

This publication provides you with the following level of protection:

This publication (excluding appendixes) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, the Commissioner must apply the law to you in the way set out in the ruling (unless the Commissioner is satisfied that the ruling is incorrect and disadvantages you, in which case the law may be applied to you in a way that is more favourable for you – provided the Commissioner is not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

[Note: *This is a consolidated version of this document. Refer to the Legal Database (<http://law.ato.gov.au>) to check its currency and to view the details of all changes.*]

Ruling

1. This Determination sets out the amounts that the Commissioner considers are reasonable (*reasonable amounts*) for the substantiation exception in Subdivision 900-B of the *Income Tax Assessment Act 1997* (ITAA 1997) for the 2015-16 income year in relation to claims made for: (a) overtime meal allowance expenses – for food and drink in connection with overtime worked and where a meal allowance has been paid under an industrial instrument

(b) domestic travel allowance expenses – accommodation, food and drink, and incidentals that are covered by the allowance

(c) travel allowance expenses for employee truck drivers – food and drink that are covered by the allowance, and

(d) overseas travel allowance expenses – food and drink and incidentals that are covered by the allowance.

Taxation Determination **TD 2015/14**

Page 2 of 13 Page status: **legally binding**

Taxation Ruling TR 2004/6

2. This Determination should be read together with Taxation Ruling TR 2004/6 *Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses* which explains the substantiation exception and the way in which these expenses are able to be claimed. It is important to remember that in 'setting the reasonable amount ... the Commissioner does **not** determine the amount of allowance an **employee** should receive or an employer should pay their employees. The amount of an allowance is a matter to be determined between the payer and the payee'. (Refer to paragraph 33 of TR 2004/6.)

3. Key points from TR 2004/6 about claiming travel allowance expenses and overtime meal allowance expenses are:

- *Expenses claimed must have been incurred and be an allowable deduction* – The payment of an allowance does not of itself allow a deduction to be claimed. Before a deduction can be claimed:
 - the expenses claimed cannot exceed the amount actually incurred, and
 - the expenses must be incurred for work-related purposes and be deductible under the income tax law.
- *Allowance must be paid* – The substantiation exception only applies if the employee is paid an overtime meal allowance or a travel allowance. The allowance must have an identifiable connection with the nature of the expense covered.
- *For travel allowance expenses* – The employee must sleep away from home.
- *Substantiation exception* – Where the amount claimed is no more than the applicable reasonable amount, substantiation of the claim with written evidence is not required.
- *Claims in excess of reasonable amounts* – If the amount claimed is more than the reasonable amount, the whole claim must be substantiated, not just the excess.
- *Verification of reasonable claims* – In appropriate cases, where the substantiation exception is relied on, the employee may still be required to show:
 - how they worked out their claim
 - the expense was actually incurred
 - an entitlement to a deduction (for example that work-related travel was undertaken)
 - a bona fide travel allowance was paid, and
 - if accommodation is claimed, that commercial accommodation was used.

The nature and degree of evidence will depend on the circumstances: for example the circumstances under which the employer pays allowances, the occupation of the employee, and the total amount of allowances received and expenses claimed during the year by the employee.

- *Tax return treatment* – Where a travel or overtime meal allowance is not shown on the payment summary, does not exceed the reasonable amount and has been fully spent on deductible expenses, neither the allowance nor the expenses should be shown on the employee's tax return. If an amount less than the allowance has been spent, the income tax return must include the allowance and the deductible expenses claimed. Whenever a claim is made for overtime meal or travel allowance expenses the allowance must also be included in the tax return.

Reasonable amount for overtime meal allowance expenses

4. For overtime meal expenses to be considered under the exception from substantiation, the meal allowance must be a bona fide meal allowance (refer to paragraph 87 of TR 2004/6) paid or payable under a law of the Commonwealth or of a State or Territory, or an award, order, determination or industrial agreement in force under such a law (section 900-60 of the ITAA 1997).

5. For the 2015-16 income year the reasonable amount for overtime meal allowance expenses is \$28.80

Reasonable amounts for domestic travel allowance expenses

Types of expenses

6. This Determination shows reasonable amounts for travel allowance expenses. The reasonable amounts are given for:

- accommodation at daily rates (for domestic travel only)
- meals (showing breakfast, lunch and dinner), and
- expenses incidental to travel.

Travel destinations

7. These amounts are shown for the following travel destination:

- each Australian State and Territory capital city
- certain specified high cost regional and country centres (at individual rates)
- other specified regional and country centres (at a common rate), and
- all other regional and country centres (at a common rate).

Accommodation expenses

8. The accommodation rates shown for domestic travel apply only for short stays in commercial establishments like hotels, motels and serviced apartments. If a different type of accommodation is used the rates do not apply.

Page status: **legally binding*****Meal expenses***

9. The reasonable amount for meals depends on the period and time of travel. That is, the rates only apply to meals (that is breakfast, lunch, dinner) that fall within the time of day from the commencement of travel to the end of travel covered by the allowance.

Incidental expenses

10. The reasonable amount applies in full to each day of travel covered by the allowance, without the need to apportion for any part-day travel on the first and last day.

Reasonable amounts for 2015-16

11. The reasonable amounts for daily travel allowance expenses, according to salary levels and destinations, for the 2015-16 income year are shown in Tables 1 to 6 as follows.

Table 1: Employee's annual salary – \$115,450 and below				
Place	Accomm. \$	Food and drink \$ B'fast 25.90 Lunch 29.15 Dinner 49.65	Incidentals \$	Total \$
Adelaide	157	104.70	18.75	280.45
Brisbane	205	104.70	18.75	328.45
Canberra	168	104.70	18.75	291.45
Darwin	216	104.70	18.75	339.45
Hobart	132	104.70	18.75	255.45
Melbourne	173	104.70	18.75	296.45
Perth	233	104.70	18.75	356.45
Sydney	185	104.70	18.75	308.45
High cost country centres	See Table 4	104.70	18.75	Variable – see Table 4
Tier 2 country centres (see Table 5)	132	B'fast 23.20 Lunch 26.50 Dinner 45.70	18.75	246.15
Other country centres	110	B'fast 23.20 Lunch 26.50 Dinner 45.70	18.75	224.15

Table 2: Employee's annual salary – \$115,451 to \$205,300

Place	Accomm. \$	Food and drink \$ B'fast 28.20 Lunch 39.90 Dinner 55.90	Incidentals \$	Total \$
Adelaide	208	124.00	26.80	358.80
Brisbane	257	124.00	26.80	407.80
Canberra	223	124.00	26.80	373.80
Darwin	287	124.00	26.80	437.80
Hobart	176	124.00	26.80	326.80
Melbourne	228	124.00	26.80	378.80
Perth	260	124.00	26.80	410.80
Sydney	246	124.00	26.80	396.80
High cost country centres	See Table 4	124.00	26.80	Variable – see Table 4
Tier 2 country centres (see Table 5)	152	B'fast 25.90 Lunch 26.50 Dinner 51.60	26.80	282.80
Other country centres	127	B'fast 25.90 Lunch 26.50 Dinner 51.60	26.80	257.80

Table 3: Employee's annual salary – \$205,301 and above

Place	Accomm. \$	Food and drink \$ B'fast 33.25 Lunch 47.00 Dinner 65.95	Incidentals \$	Total \$
Adelaide	209	146.20	26.80	382
Brisbane	257	146.20	26.80	430
Canberra	246	146.20	26.80	419
Darwin	287	146.20	26.80	460
Hobart	195	146.20	26.80	368
Melbourne	265	146.20	26.80	438
Perth	299	146.20	26.80	472
Sydney	265	146.20	26.80	438
Country centres	\$195, or the relevant amount in Table 4 if higher	146.20	26.80	Variable – see Table 4 if applicable

Table 4: High cost country centres – accommodation expenses			
Country centre	\$	Country centre	\$
Albany (WA)	179	Jabiru (NT)	192
Alice Springs (NT)	150	Kalgoorlie (WA)	159
Bordertown (SA)	135	Karratha (WA)	347
Bourke (NSW)	165	Katherine (NT)	134
Bright (VIC)	152	Kingaroy (QLD)	134
Broome (WA)	260	Kununurra (WA)	202
Bunbury (WA)	155	Mackay (QLD)	161
Burnie (TAS)	160	Maitland (NSW)	152
Cairns (QLD)	140	Mount Isa (QLD)	160
Camarvon (WA)	151	Mudgee (NSW)	135
Castlemaine (VIC)	140	Newcastle (NSW)	155
Chinchilla (QLD)	143	Newman (WA)	195
Christmas Island (WA)	180	Norfolk Island (NSW)	329
Cocos (Keeling) Islands (WA)	285	Northam (WA)	163
Colac (VIC)	138	Orange (NSW)	155
Dalby (QLD)	144	Port Hedland (WA)	295
Dampier (WA)	175	Port Lincoln (SA)	170
Derby (WA)	190	Port Macquarie (NSW)	140
Devonport (TAS)	140	Port Pirie (SA)	140
Emerald (QLD)	156	Queanbeyan (NSW)	133
Esperance (WA)	135	Roma (QLD)	139
Exmouth (WA)	255	Thursday Island (QLD)	200
Geraldton (WA)	175	Wagga Wagga (NSW)	141
Gladstone (QLD)	187	Weipa (QLD)	138
Gold Coast (QLD)	149	Whyalla (SA)	156
Gosford (NSW)	140	Wilpena-Pound (SA)	167
Halls Creek (WA)	199	Wollongong (NSW)	136
Hervey Bay (QLD)	157	Wonthaggi (VIC)	138
Horn Island (QLD)	200	Yulara (NT)	280

Table 5: Tier 2 country centres

Country centre	Country centre
Albury (NSW)	Kadina (SA)
Ararat (VIC)	Launceston (TAS)
Armidale (NSW)	Lismore (NSW)
Ayr (QLD)	Mildura (VIC)
Bairnsdale (VIC)	Mount Gambier (SA)
Ballarat (VIC)	Muswellbrook (NSW)
Bathurst (NSW)	Naracoorte (SA)
Bega (NSW)	Nowra (NSW)
Benalla (VIC)	Port Augusta (SA)
Bendigo (VIC)	Portland (VIC)
Broken Hill (NSW)	Queenstown (TAS)
Bundaberg (QLD)	Renmark (SA)
Ceduna (SA)	Rockhampton (QLD)
Charters Towers (QLD)	Sale (VIC)
Coffs Harbour (NSW)	Seymour (VIC)
Cooma (NSW)	Shepparton (VIC)
Dubbo (NSW)	Swan Hill (VIC)
Echuca (VIC)	Tamworth (NSW)
Geelong (VIC)	Tennant Creek (NT)
Goulburn (NSW)	Toowoomba (QLD)
Griffith (NSW)	Townsville (QLD)
Gunnedah (NSW)	Tumut (NSW)
Hamilton (VIC)	Wangaratta (VIC)
Horsham (VIC)	Warmambool (VIC)
Innisfail (QLD)	

Reasonable travel allowance expense claims for employee truck drivers

12. Amounts claimed up to the food and drink component only of the reasonable domestic daily travel allowance amounts for 'other country centres' are considered to be reasonable for meal expenses of employee truck drivers who have received a travel allowance and who are required to sleep away from home. For the 2015-16 income year, the relevant amounts are:

Table 6: Employee truck drivers ¹		
Food and drink		
B'fast	Lunch	Dinner
\$23.20	\$26.50	\$45.70
\$95.40 per day		

Office holders covered by the Remuneration Tribunal

13. Daily domestic travel allowance expense claims made by office holders covered by the Remuneration Tribunal are considered to be reasonable amounts if they do not exceed the rate of allowances set by the Remuneration Tribunal for that office holder.

Federal Members of Parliament

14. The travel allowances paid to Federal Members of Parliament and Federal Parliamentary Secretaries, under the arrangements that commenced on 14 April 1998, are considered reasonable amounts for the recipients of those allowances. This includes the Capital City and Canberra travel allowance rates for domestic travel, having regard to the circumstances under which those allowances are paid.

Reasonable amounts for overseas travel allowance expenses

15. The reasonable amounts for overseas travel expenses are shown in Schedule 1 to this Determination. Table 1 of Schedule 1 sets out the cost group to which a country has been allocated. Table 2 of Schedule 1 sets out the reasonable amount for meal expenses and incidental travel expenses for each cost group for specified employee salary ranges.

16. If the employee travels to a country that is not shown in Table 1 of Schedule 1 the employee can use the reasonable amount for Cost Group 1 in Table 2 for the relevant salary range.

17. Employees travelling to two or more countries in the same day may use the cost group of the country that is in the higher cost group in determining their reasonable allowances amount.

¹ For further information on truck drivers refer to paragraphs 72 to 75 of Taxation Ruling TR 2004/6 and to Taxation Ruling TR 95/18.

Example – calculation of reasonable daily overseas travel expense amounts

18. An employee travels to China on business for two weeks and is paid a travel allowance of \$350 per day (\$150 for meals and incidentals and \$200 for accommodation). The employee's annual salary is \$91,000. The reasonable daily overseas travel allowance expense claim is calculated as follows:

- Schedule 1 Table 1 lists China as Cost Group 5.
- Using Table 2, at a salary of \$91,000 per year, the reasonable overseas travel allowance amount for meals and incidental expenses for Cost Group 5 (which covers China) is \$230.

19. The employee claims a deduction for meals and incidental expenses actually incurred of \$180 per day. As the employee is claiming a deduction that is less than the reasonable amount of \$230 per day, the employee does not need to keep written evidence to substantiate expenditure on meals and incidental expenses. The employee is required, however, to maintain a travel record and to keep receipts or other documentary evidence to substantiate accommodation expenses.

Date of effect

20. This Determination applies to the 2015-16 income year only. However, this Determination will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Determination (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

Commissioner of Taxation
1 July 2015

Appendix 1**SCHEDULE 1****Table 1: Table of Countries**

21. If a country is not listed in Table 1 use the reasonable amount in Table 2 for Cost Group 1.

For cost groups see Table 2: Reasonable amounts by cost groups.

Country	Cost Group	Country	Cost Group
Albania	2	Czech Republic	3
Algeria	4	Denmark	6
Angola	6	Dominican Republic	4
Antigua and Barbuda	4	East Timor	2
Argentina	2	Ecuador	3
Austria	5	Egypt	3
Azerbaijan	4	El Salvador	2
Bahamas	6	Eritrea	2
Bahrain	4	Estonia	3
Bangladesh	3	Ethiopia	2
Barbados	5	Fiji	2
Belarus	3	Finland	5
Belgium	5	France	5
Bermuda	5	Gabon	5
Bolivia	1	Gambia	2
Bosnia	2	Georgia	3
Brazil	3	Germany	5
Brunei	2	Ghana	3
Bulgaria	3	Gibraltar	4
Burkina Faso	3	Greece	4
Cambodia	2	Guatemala	3
Cameroon	4	Guyana	3
Canada	5	Hungary	3
Chile	2	Iceland	5
China (includes Macau & Hong Kong)	5	India	3
Colombia	4	Indonesia	3
Congo Democratic Republic	4	Iran	2
Cook Islands	4	Ireland	5
Costa Rica	3	Israel	5
Cote D'Ivoire	4	Italy	5
Croatia	3	Jamaica	3
Cuba	3	Japan	5
Cyprus	4	Jordan	5

Country	Cost Group	Country	Cost Group
Kazakhstan	3	Qatar	5
Kenya	4	Romania	2
Korea Republic	5	Russia	5
Kosovo	2	Rwanda	3
Kuwait	4	Saint Lucia	3
Kyrgyzstan	3	Saint Vincent	3
Laos	2	Samoa	4
Latvia	3	Saudi Arabia	4
Lebanon	4	Senegal	4
Lithuania	3	Serbia	2
Luxembourg	5	Sierra Leone	3
Macedonia	2	Singapore	5
Malawi	2	Slovakia	3
Malaysia	3	Slovenia	3
Mali	4	Solomon Islands	3
Malta	3	South Africa	2
Mauritius	3	Spain	4
Mexico	3	Sri Lanka	2
Monaco	6	Sudan	2
Morocco	3	Surinam	3
Mozambique	3	Sweden	5
Myanmar	3	Switzerland	6
Namibia	2	Taiwan	4
Nepal	2	Tanzania	3
Netherlands	5	Thailand	3
New Caledonia	5	Tonga	3
New Zealand	4	Trinidad and Tobago	5
Nicaragua	2	Tunisia	2
Nigeria	5	Turkey	4
Norway	6	Uganda	2
Oman	5	Ukraine	2
Pakistan	1	United Arab Emirates	5
Panama	3	United Kingdom	5
Papua New Guinea	5	United States of America	4
Paraguay	1	Uruguay	3
Peru	3	Vanuatu	4
Philippines	3	Venezuela	5
Poland	3	Vietnam	2
Portugal	3	Zambia	3
Puerto Rico	5		

TD 2015/14**Table 2: Reasonable amounts by cost groups**

Cost Group	Salary \$115,450 and below			Salary \$115,451 to \$205,300			Salary \$205,301 and above		
	Meals	Incidentals	Total	Meals	Incidentals	Total	Meals	Incidentals	Total
1	\$60	\$25	\$85	\$75	\$25	\$100	\$95	\$30	\$125
2	\$95	\$30	\$125	\$110	\$35	\$145	\$140	\$40	\$180
3	\$120	\$35	\$155	\$150	\$40	\$190	\$185	\$45	\$230
4	\$140	\$35	\$175	\$170	\$45	\$215	\$215	\$50	\$265
5	\$190	\$40	\$230	\$240	\$50	\$290	\$295	\$60	\$355
6	\$240	\$45	\$285	\$295	\$50	\$345	\$340	\$60	\$400

Note: these amounts are determined by the Commissioner solely as the amounts that will be accepted for the exception from the requirement to obtain written evidence for substantiation purposes (refer to paragraph 33 of Taxation Ruling TR 2004/6).

TD 2015/14**References***Previous draft:*

Not previously issued as a draft

Related Rulings/Determinations:

TR 95/18; TR 2004/6; TR 2006/10

Previous Rulings/Determinations:

TD 2004/19; TD 2005/32; TD 2006/43;
TD 2007/21; TD 2008/18; TD 2009/15;
TD 2010/19; TD 2011/17; TD 2012/17;
TD 2013/16; TD 2014/19

Subject references:

- accommodation expenses
- domestic travel expenses
- food and drink expenses
- incidental expenses
- overseas travel expenses
- overtime meal expenses
- travel expenses

Legislative references:

- ITAA 1997 Subdiv 900-B
- ITAA 1997 900-60
- TAA 1953

ATO references

NO: 1-6NVMQGS

ISSN: 1038-8982

ATO law topic: Income tax ~ Deductions ~ Work related expenses ~ Accommodation and meal expenses
Income tax ~ Deductions ~ Work related expenses ~ Travel expenses

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COMMONWEALTH OF AUSTRALIA

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APPENDIX 4: Purchase Order Form

PURCHASE ORDER FORM			
AUTHORISATION PURPOSES ONLY			
			Date
Upon completion - forward to Finance Department.			
Name of Vendor:			
Vendor's Address:			
ACCHO Program:			
ACCHO Job Code:		ACCHO G/L Acct#:	
Details of Purchase Order:	Qty	Unit Price (\$)	Total Amount (Incl GST) \$
Description			
Sub Total			
GST			
TOTAL			
Other Comments or Special Instructions:			
Applicant: The above purchase order will be applied exclusively in respect of ACCHO activities.			
Signature			Date
Print Name			
AUTHORISATION OF PURCHASE: I certify that the purchases details above are for the ACCHO's purposes and that payment is approved pending available funds.			
Authorised			Date
Print Name			
Authorising Officer can only be the CEO or General Manager in line with the approved Delegations of Authority.			
<input type="checkbox"/>	Tick this box if this good / service has already been ordered.		
Doc_0023_Purchase Order Form V1 effective 3/15 Review 3/16			

APPENDIX 5:

Staff Expense Reimbursement Form

STAFF EXPENSE REIMBURSEMENT FORM				
EMPLOYEE NAME:				
DETAILS OF PROGRAM:				
ACCHO Program:				
ACCHO Job Code:		ACCHO G/L Acct#:		
		GST \$	Total Amount (Incl GST) \$	
TOTALS				
BANK DETAILS FOR PAYMENT: <small>Bank details are not required if EFT was used for previous payment and you wish the same account to be used for this payment.</small>				
BSB number		Account number		
Account Title				
CLAIMANT'S CERTIFICATE: <small>The above expenses/allowances are claimed and were incurred exclusively in respect of the ACCHO's activities.</small>				
Signature			Date	
Print Name				
AUTHORISATION OF EXPENDITURE: <small>I certify that the activities and/or purchases details above were for the ACCHO's purposes and were satisfactorily completed. Funds are available and payment is approved.</small>				
Authorised			Date	
Print Name				
<small>Authorising Officer can only be the CEO or General Manager in line with the approved Delegations of Authority.</small>				
<small>Doc_0009_expense claim form V1 Effective 3/15 review 3/16</small>				

APPENDIX 6:

Travel Request Allowance Form

INSERT YOUR ACCHO's LOGO

ACCHO - Travel Authorisation / Allowance Form **Job Code: 110**

Name:		Position:		Date:				
Reasons for travel:								
Transport Requirements:				Travel Allowance: note here if anything is covered i.e. lunches, dinners etc				
Date:	From:	Time:	To:	Time:	Flight:			
					Virgin Velocity/Qantas information here:			
Car Hire Required: <input type="checkbox"/>			If so, details	Number of Cab Charges Required:		kms Mileage @ .66cents per km		
	Approved:			Approved:		Total:	Mgr Initial:	
Accommodation Requirements:								
					Date In:	Date Out:		
Bank Details:								
Bank Name:		Account Number:			BSB:			
Officer Travelling Name:					Travel recommended by:			
Officer Travelling Signature: _____/ __/ __					Authorisation (CEO or delegate): _____ / ____/2015			

- * If this is a funded project, flights and accommodation will be charged to the participant's organisation, or the participant, for non-attendance.
- * Cost's incurred by the participant's decision to change flights; will be charged to the participant.
- * Reimbursement for taxi fare to the venue will be made upon presentation of a taxi receipt.

[THE FOLLOWING DELEGATIONS WILL NEED TO BE ADAPTED TO YOUR OWN ACCHO. THE DOLLAR AMOUNTS HAVE BEEN DEVELOPED WITH MEDIUM –TO – LARGE ACCHOS IN MIND.]

APPENDIX 7:

ATTACHMENT B - TABLE OF FINANCIAL AUTHORISATIONS

All amounts quoted in this policy are AUD and are exclusive of GST. Limits apply to single transactions or occurrences unless otherwise specified

Area of Responsibility	Comments	Delegate with authority	Amount
Bank			
1) Cheques / Direct payments / EFT / BPay	Two signatories required (CEO, Chief Operating Officer, Chief Finance Officer, & Board Directors)	Combination of any two signatories	Unlimited as long as aligned to the delegations of authority
2) Account Administration	Opening and closing of accounts	Directors, CEO, Chief Operating Officer & Chief Finance Officer (two signatories required but one has to be at least a director)	Unlimited
Contracts & Agreements			
1) Funding Agreements – Income & Property Leases	Funding agreements from Govt. and other bodies in line with the ACCHO approved Strategic Plan. For contracts that require two signatures then any two Directors or a Director and CEO. For contracts that require only one signature then either one director or the CEO.	Directors & CEO	Unlimited
2) Major Contracts for Expenditure	To be signed by CEO e.g. informal letters of engagement, consultancy agreements, subcontracts. – within budget	Directors CEO	Unlimited – within budget < \$50,000 – within budget
3) Minor Contracts	To be signed by CEO, Chief Operating Officer and/or Chief Finance Officer e.g. all operating leases including vehicles, photocopiers, computers, mobile phones and other office equipment, general office management contracts including cleaning, maintenance - within budget (authorization and payment of invoices are in accordance with the delegation limits of program expenditure as described below).	CEO Chief Operating Officer Chief Finance Officer	Unlimited – within budget < \$30,000 – within budget < \$20,000 – within budget
Expenditure			
1) Expense Reimbursement	Within budget	CEO	Unlimited – within budget

Area of Responsibility	Comments	Delegate with authority	Amount
		COO & CFO	< \$1,000 – within budget
		Program / Line Manager	< \$500 – within budget
2) Travel	Within budget	CEO	Unlimited – within budget
		COO & CFO	< \$10,000 – within budget
		Program / Line Manager	< \$5,000 – within budget
3) Clinic Expenses	Within budget	CEO	> \$10,000 - within budget
4) Program Expenses		COO & CFO	< \$10,000 – within budget
		Practice Manager	< \$5,000 – within budget
	Within budget	CEO	> \$10,000 - within budget
		COO & CFO	< \$10,000 – within budget
		Program / Line Manager	< \$5,000 – within budget
Expenditure – CEO			
1) Expense Reimbursement	Within budget	COO & CFO	< \$1,000 – within budget
		Directors	Unlimited – within budget
2) Domestic Travel	Within budget	COO & CFO	< \$5,000 – within budget
		Directors	>\$5,000 – within budget
3) International Travel		Directors	All O/S Travel

Area of Responsibility	Comments	Delegate with authority	Amount
	Within budget		
4) Professional Development	Professional Development – within the approved budget and CEO Contract	Chairperson / Directors	Up to the approved budget
Staff appointments			
1) Staff	Appointment, termination, salaries and leave – within approved budget	CEO	Unlimited – within budget
2) CEO	Appointment, termination, salaries and leave	Directors	Unlimited – within budget
Capital Expenditure			
1) Budgeted	Specified items within approved budget – over \$250,000	Directors	> \$100,000 – within budget
	Specified items within approved budget – up to \$250,000	CEO	< \$100,000 – within budget
	Minor office furniture, equipment and computers	COO & CFO	< \$25,000 – within budget

APPENDIX 8:

Policies and Procedures for Conflict of Interest and Related Party Transactions

Obligation on Managers and Employees

On taking up an appointment within a business unit of the ACCHO, the Manager or employee is obliged to identify potential conflicts of interest and related party transactions as they may arise from time to time in relation to operational matters.

Timing of Disclosure

The manager or employee must disclose an interest in a matter as soon as he or she becomes aware of the matter. It is important that disclosures of interests or related party transactions are made before any discussion of any substantive business including consideration of purchasing goods or services.

Form of Disclosure

The following information must be included in any disclosure:

1. Nature of the interest;
2. The advantage of the transaction, commercial or otherwise;
3. Any other particulars that will enable the Chief Executive Officer to determine what action should be taken in the interests of the ACCHO, including whether legal advice should be sought as to the existence of a conflict of interest or related party transaction.

ACCHO Related Party Disclosure Questionnaire

In compliance with Australian Accounting Standards (AAS22)

This covers financial transactions for the period 1 July 2014 to 30 June 2015.

Name of Employee:

1. Are you or a member of your family a director or member of the board of any body which has been or may be funded by the ACCHO? **YES / NO**

If yes, please provide details below:

<i>Name of person/ Position held</i>	<i>Name of Body</i>
--	---------------------

2. Do you, or any member of your family, or any board related entity (see 1 above) have a current housing or enterprise loan, or loan guarantee from the ACCHO? **YES / NO**

If yes, please provide details below:

<i>Name of person or body</i>	<i>Loan Type</i>	<i>-</i>	<i>Loan Number</i>
-------------------------------	------------------	----------	--------------------

3. Other related-party transactions with the ACCHO other than those declared above where those transactions were more favourable than those normally available to other employees, clients or suppliers? **YES / NO**

If yes, please provide details below:

<i>Name of person</i>	<i>Details of transactions</i>	<i>-</i>	<i>Amount \$</i>
-----------------------	--------------------------------	----------	------------------

4. Declaration:

*I hereby declare that the information provided in this questionnaire represents full disclosure of all related party transactions between the **[INSERT YOUR ACCHO's CORRECT LEGAL NAME]** and myself or my family.*

DATED

Signed:

APPENDIX 9: Payroll Deduction Authority Form

PAYROLL DEDUCTION AUTHORISATION

NAME: _____

Position: _____

I, _____, authorise a payroll deduction of
\$ _____ from my salary on an after tax basis,
for the purpose of _____

This arrangement will remain in force until advised otherwise.

Deducted payroll period beginning: Date: _____

Signature _____ Date _____

Print Name _____

Please retain a copy for your records