

The Financial Policy of Dogs ACT

Introduction

The Dogs ACT Financial Policy and Procedure Manual provide the policies and procedures for financial transactions within the business which must be followed by all staff. It also provides guidelines Dogs ACT will use to administer these policies, with the correct procedure to follow.

Dogs ACT will keep all financial policies current and relevant. From time to time, it will be necessary to modify and amend some sections of the policies and procedures, or to add new procedures.

Purpose:

The purpose of this manual is to set policies & procedures that are consistent with the mission of Dogs Act. Also, the purpose of this manual is to set sound financial guidelines that promote prudent fiscal management; and to abide by Generally Accepted Accounting Principles (GAAP) and the legal requirements governing Nonprofit Organizations and Incorporated Associations.

Manual Protocol:

- 1) Dogs ACT Treasurer will review the financial practices bi-annually. Any recommended revisions will be presented to the Council of Dogs Act.
- 2) The Treasurer will review and recommend financial policies and procedures changes to the Council, which will review and approve all changes to financial policies and procedures.

Basic Principles of the Policy

Financial transactions carried out in the name of Dogs ACT shall, as far as possible, be governed by the following principles.

All monies from events, raffles, fundraisers, sponsorship etc for Dogs ACT must be received by Dogs ACT with relevant paperwork for recording purposes by the Treasurer.

All monies from day-to-day office proceedings including office transactions shall be recorded by the Administrator or other office staff. Any cash or cheque deposits shall be held in the safe and deposited into the bank as soon as possible.

Dogs ACT shall, at all times, have three individuals from the executive committee and the Administrator to be authorised to make payments.

No payments shall be made in the name of Dogs ACT unless such payment has been authorised by the Council, Treasurer or the Administrator.

Payment authorisation can be made either through the Treasurer or the President.

Complete records of payment authorisation should be kept on file and are the responsibility of the Treasurer.

The Council shall receive monthly reports on Dogs ACT accounts, books and records at council meetings.

Any person who has an actual or potential conflict of interest in respect of any:

- Payment
- Approval of a supplier
- Approval of an agreement or contract with an external party
- Contract of employment,
- Must declare that conflict of interest to the board and either comply with any

Council direction or withdraw from involvement in the transaction.

All payments (except credit card and petty cash payments) shall require signatures (or equivalent validations) from two persons with properly delegated authority, as recorded in the Council Minutes as approved Account users.

Financial transaction using the office cards may only be issued to a person approved by the Treasurer or the Administrator or by Council approval.

Cardholders and persons making a payment out of petty cash (Payer) must obtain a tax invoice or receipt for each transaction. If a tax receipt is lost or misplaced, the Payor must provide a written Declaration statement setting out the details of the transaction. Tax invoices or receipts and statements must be provided to the Treasurer with each monthly account statement.

Responsibilities

It is the responsibility of the Treasurer to:

- Approve a budget for any Dogs ACT sanctioned event and authorise any departures from that budget.
- Maintain supervision of the financial progress of the organisation.
- Pay invoices, wages, other office expenditure for the day to day running of the Office with the help of one of the other account signatories.

It is the responsibility of the Council to ensure that:

- Procedures consistent with this policy are implemented.
- Reports on the implementation of these procedures are regularly submitted to the Council.
- Staff, council and volunteers are aware of this policy and these procedures.
- The Minutes containing the account authorised users is maintained
- Any breaches of this policy or procedures are dealt with appropriately.

It is the responsibility of all employees and volunteers to ensure that any payment made on behalf of the organisation conforms to this policy and those procedures.

Processes:

Payments:

Invoices are to be received by the Treasurer or the Administrator and loaded into the relevant recoding program for recording (XERO),
invoices are to be paid before the due date.

Office Card:

Dogs ACT has at least 2 office cards, these cards may be signed out with approval by either council or the Treasurer for use for a Dogs ACT sanctioned event or to be used by for office expenses. These cards are to be returned as soon as possible with the relevant receipts to be given to the Treasurer for accurate recording.

Each financial transaction card will be issued to a specific person, who will remain personally accountable for the use of the card. Cardholders will sign a declaration to this effect.

Only the authorised signatory may use the card. No more than one card shall be issued per cardholder. Credit limits as appropriate shall be set for each card depending on the event budget and requirement.

Cardholder's Responsibilities

The Cardholder User shall in all cases obtain and retain sufficient supporting documentation to validate the expense (e.g. tax invoice or receipt) or provide a written statement in lieu (the Council may require a statutory declaration) and be returned with the card to the Treasurer or the Administrator as soon as possible.

Notify the bank and the Treasurer and Administrator immediately if:

- The card is lost or stolen
- Any unauthorised transaction is detected or suspected
- A personal expense has inadvertently been charged to the card.
- Take adequate measures to ensure the security of the card.
- Cease using the card and promptly return the card to the Administrator:
- The cardholder resigns
- The Council determines that there is no longer a need for the cardholder to retain the card
- The card has been cancelled by the bank.
- The Card user may Be personally liable for any unauthorised transaction unless the card is lost, stolen or subject to fraud on some part of a third party.

The Cardholder shall not:

- Exceed any maximum limits set for the card.
- Obtain cash advances through the card.
- Use the card for any illegal purchases.
- Authorise their own expenditure.
- Claim double allowances (i.e. request reimbursement for an expense already paid by the card).

Card Expenditure

The card will only be used for purchases that are directly associated with the cardholders' function within the organisation.

Where doubt exists as to whether an item is function-related, prior authorisation should be obtained from the Council, Treasurer or Administrator.

Where private expenditure occurs on the same transaction as a corporate expenditure (e.g. a person incurs a debt for personal telephone calls during a hotel stay) the cardholder must settle the private expense prior to charging the balance on the organisational card.

The use of the corporate card for “services of a dubious nature” is expressly prohibited. “Services of a dubious nature” are defined as any goods or services that could bring the name of the organisation into disrepute.

Card Expenditure Review

Records of all expenditures made on the card must be reviewed by the Treasurer, with a view to establishing both the need for the expenditure and the authorisation of the expenditure.

Card Misconduct

Wherever a breach in this policy occurs, the Council will assess the nature of the breach and may institute an appropriate disciplinary process, including disciplinary action.

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

Bank accounts

Bank accounts may only be opened in Dogs ACT’s name, or to hold Dogs ACT’s funds, when authorised by a Council and recorded in the minutes. All account information is to be stored by the Administrator.

Any variations to banking arrangements can only be made by the Council.

Bank transfers

Any bank transfer must be approved by 2 authorised persons.

Each payment must be supported by an invoice, receipt, or other appropriate documentation. Authorisations must be attached to this documentation prior to payment.

Cheque use

All cheques must contain two eligible signatures. Eligible signatories are persons approved by the Council and recorded by the Minutes.

Signatories cannot sign a cheque made payable to themselves, or a blank cheque. All details on the cheque form must be filled in before signature.

A list of all cheques issued each month, featuring amount, recipient, signatories, and explanation, will be provided to the Treasurer.

All cheques received will be deposited in Dogs ACT account as soon as possible.

Petty Cash

Petty Cash Limit

Dogs ACT does not hold a petty cash float; petty cash floats may be used for events as needed and shall not exceed \$100.00 unless otherwise authorised by council.

Petty Cash Use

Petty Cash is used only to cover expenses for which it is not feasible or is unreasonably inconvenient to use normal purchasing methods. Any expense that is predictable, regular, and significant should be dealt with through normal accounting procedures.

The limit of \$100 shall not be evaded through splitting of items into smaller amounts.

Each Event managers who require Petty cash shall require all petty cash expenses incurred are supported by acceptable documentation (receipts, tax invoices, copies of staff travel diaries, etc.) and that the documentation relating to each payment shall be sufficient to establish the nature of the expenditure.

Each Petty Cash use shall retain acceptable supporting documentation of payments from the Petty Cash float and shall submit these with their accounts to the Finance Officer each month.

Each Petty Cash use shall report the loss of any Petty Cash funds to the Treasurer as soon as the loss is discovered.

A tax invoice must be obtained for all petty cash purchases exceeding \$55 (GST inclusive).

Petty cash should be kept in a secure (locked) location and the key held securely.

Cash

Except when classified as Petty Cash, all cash receipts shall be:

- Kept in a supervised or secure (locked) environment, and
- Deposited in the organisation's bank accounts within a reasonable time frame.

Purchases:

Dogs ACT Council approval for events must send a budget to the Treasurer for approval, the Treasurer should bring issues to the Council. All reasonable expenses with an event will be automatically approved. This included the expenses for prizes, ribbons, travel expenses etc as required to hold the Event.

Any additional purchases or not for event purchases must be requested through Council

For items over the value of \$2,000 three quotes must be provided for council.

All items received are:

- To be checked against purchase order and recorded as supplied to specification

- To be checked against the original supplier authorisation.

Once the receipt of the item has been recorded and the supplier authorisation confirmed, this detail must be recorded on the purchase order/ invoice/ receipt. The purchase order is then to be forwarded to the Treasurer for either payment or recording purposes.

Asset Management

All purchases of equipment above the value of \$100 must be entered in the organisation's Asset Register in a standard format. The Asset register is the responsibility of the Treasurer.

The Asset Register shall be reviewed yearly by the Audit team.

Reimbursement:

Introduction

Council or volunteers may on occasion be required to pay expenses consequent on Dogs ACT event out of their own pockets. Under certain circumstances, as outlined under procedures, these expenses may be reimbursed by Dogs ACT.

Purpose

The purpose of this policy is to spell out under what circumstances reimbursement of expenses may occur on behalf of Dogs ACT, and the process for doing so. This policy relates to both staff and volunteers acting on authorised Dogs ACT business.

Responsibilities

It is the responsibility of Council to ensure that:

- Staff and volunteers are aware of this policy.
- Any breaches of this policy coming to the attention of Council are dealt with appropriately.
- It is the responsibility of all employees and volunteers to ensure that their applications for reimbursement conform to this policy.

Procedures

The Dogs ACT reimbursement form shall be filled out and submitted to the Treasurer with the relevant documentation including receipts and event details.

Prohibited reimbursements:

Dogs ACT will not reimburse staff or volunteers for:

- Unauthorised expenses
- Expenses claimed by an employee as a tax deduction
- Expenses normally recoverable from a third party
- Claims for purchases that are required to be made under a Dogs ACT purchase order
- Expenses that are not incurred for business purposes
- Late payment interest on credit cards
- Parking, traffic, or other fines and penalties
- Self-reimbursement

Travel expenses:

Employees and volunteers will be reimbursed for the most direct and economical mode of travel available, considering all the circumstances.

Employees and volunteers will not be reimbursed for additional costs incurred by taking indirect routes or making stopovers for personal reasons.

Use of an employee or volunteer's own vehicle for work-related travel will be reimbursed by way of an all-inclusive mileage allowance, as shall be determined by the organisation from time to time.

Trip cancellation insurance is eligible for reimbursement.

Accommodation expenses:

Employees and volunteers will be reimbursed for moderate accommodation expenses, considering all the circumstances.

Employees and volunteers will not be reimbursed for items of a personal nature charged to a hotel account.

When accommodation is provided by an employee's friend or relative, to whom the employee or volunteer gives money or a gift as compensation or as a sign of appreciation, the employee or volunteer may claim an overnight accommodation expense in accordance with per diem rates, as shall be determined by the organisation from time to time.

Meals:

Employees and volunteers will be reimbursed for reasonable and appropriate meal expenses actually incurred while on Dogs ACT business.

Provision of hospitality:

Employees and volunteers will be reimbursed for hospitality expenses incurred during Dogs ACT business, as appropriate, this will need preapproval through council.

Advance payments may be authorised where appropriate. Such payments will be subtracted from the amount of any later reimbursements. If expenditure is, for whatever reason, not incurred then any advance payments made, or any unspent portion of such payments, must be returned.

Fixed per diem payments may be authorised where appropriate.

Staff are authorised to approve expenses to the amount specified in their individual job statement, and for expenditure above this level must seek specific authorisation from their supervisors.

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

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

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

The Treasurer is responsible for determining if the expenses being claimed are reasonable given the circumstances, and for ensuring they are charged against the appropriate account. No self-reimbursement from petty cash or fundraising is to happen without the written permission of the Treasurer or the Administrator unless council has given permission.

Claims that have not been properly prepared, authorised, or supported by adequate documentation will be returned to the claimant and the reasons will be given for not processing the claim.

Failure to follow this policy may result in disciplinary action which may include but not be limited to written formal warnings, suspension of membership, legal action.

Fundraising

Responsibilities

The Committee is responsible for the implementation and review of this policy.

All Committee members, casual, permanent and contract staff and volunteers are responsible for adhering to this policy.

Processes

Fundraising as needed for particular events, equipment etc are at the discretion of the Council. All money must be received into the Dogs ACT bank account by the Treasurer for reconciliation. All fundraising spending must have the prior approval of the Council and recorded in Council meeting minutes.

A statement estimating income and expenses will be prepared prior to the commencement of any new fundraising activity that may present a financial risk to Dogs ACT. Fundraising activities should not be undertaken if they will expose the organisation to significant financial risk.

The Treasurer or the Administrator will be the first point of reference for any complaints about Dogs ACT's fundraising. The Treasurer report issues back to the council or executive committee.

Introduction

The Council of Dogs ACT is committed to ensuring that fundraising activities are carried out in an ethical manner.

This policy applies to the Council, casual, permanent and contract staff and volunteers.

Purpose

The purpose of this document is to identify Dogs ACT's position on fundraising practice and to document the standards expected in raising funds from the community.

Policy

Dogs ACT will adhere to the following standards:

Fundraising activities carried out by Dogs ACT will comply with all relevant ACT Legislation.

Fundraising activities will only be conducted in locations where Dogs ACT is permitted by law to conduct those activities. Any fundraising activity carried out online will be conducted from a location where Dogs ACT is permitted to conduct fundraising. If Dogs ACT's fundraising campaign is broader than the State or Territory in which it is authorised to fundraise, Dogs ACT will consider whether further permissions are required.

Any communications to the public made while carrying out a fundraising activity shall be truthful and not deceptive or misleading.

Fundraising activities will be undertaken in a manner that affords care and respect to the people that the funds are intended to assist. Conduct that will ensure this standard is met includes, but is not limited to:

- Seeking permission for the use of beneficiary images and/or personal information consultation with beneficiaries to ensure they are being represented as they wish to be.

Conduct that will be avoided to ensure this standard is met includes, but is not limited to:

- Highlighting or focusing on the impairment, dependency or disability of a beneficiary
- The use of disparaging language or imagery regarding the beneficiary
- Stating or implying a falsehood regarding a beneficiary

Fundraising material will clearly state the purpose for which the fundraising appeal is being conducted and will include a statement that, if the funds raised exceed the amount needed for the stated purpose, those funds will be applied in accordance with [Organisation]'s stated mission and purpose.

All monies raised via fundraising activities will be applied in accordance with the statements included in fundraising material.

Any restriction placed by a donor on the use of donated funds will be respected, or the donation returned.

Dogs ACT will report to its members, stakeholders, and donors on the outcomes of fundraising activities and on the expenditure of these funds as requested and at the AGM in the Treasurers report.

All personal information collected by Dogs ACT is confidential, is not for sale or to be given away or disclosed to any third party without consent and will otherwise be handled in accordance with applicable legislation.

Anyone directly or indirectly employed by or volunteering with Dogs ACT is not permitted to accept any commission, bonus or payment for fundraising activities on behalf of Dogs ACT.

No general solicitations shall be undertaken by telephone or door-to-door.

Fundraising activities should not be undertaken if they may be detrimental to the good name or community standing of Dogs ACT.

Financial contributions from companies, organisations and individuals that the Board has reason to consider unethical will not be accepted. Companies and organisations specifically excluded from making financial contributions to Dogs ACT.

Any employee or volunteer breaching these standards shall be subject to applicable sanctions, including disciplinary action.

POLICY ADMINISTRATION

Policy established: 10th September 2025