

**DUTIES AND GUIDELINES FOR TREASURERS**

**1.** **SIGNATORIES:**

Bank authority should be obtained for three or four signatories.

It is suggested that these are made up of two office bearers, a Committee member, and the Head Teacher or Administrator.

Two of these signatories are to sign each cheque jointly or make online payments.

A motion must be recorded in the Parent Committee Minutes, with the names of those who will be signatories, and the person who has nominated and seconded the motion.

**2. PAYMENT BY CHEQUE:**

The Parent Committee is registered for GST.

All payments must have supporting documentation to verify them, either a statement or receipt that has GST details, when applicable. If you are unable to get any documentation**, ie if the Committee needs a Cash Float for a fundraising exercise etc, then a Reimbursement/Payment Request form must be completed by the person requesting the payment, stating that they have received the money. (Attached.)**

Cheques should not be signed until they are fully made out and the relevant documentation (that includes a signature on the invoice to indicate that the goods have been received) is shown to both people signing the cheques.

The details of the payment with date and cheque number if appropriate must be clearly written on all supporting documentation. ***Please ensure that this documentation is sent into the Association office at the end of each month for filing***.

**If you** **cancel a cheque**, please attach the cancelled cheque to the butt.

**3. ONLINE PAYMENTS:**

The Association accepts that sometimes it is easier for Committees to have access to make payments online. If this is facility is used, 2 sign offs are still required for all payments and one must be the Head Teacher or Administrator.

**4. AUTHORISATION OF PURCHASES:**

At all times, the Head Teacher must be consulted and included in any discussions in regard to the purchase of equipment and/or education programme costs made by the Parent Committee.

Committee discretion can be used for any expenditure in relation to fundraising which must have been discussed and minuted at a Parent Committee meeting. Delegation will be given to committee members to make purchases up to a specified dollar value.

For any other expenditure outside of committee meetings, signed approval must be given by the Head Teacher and at least 3 committee members including the chairperson and will be included in the minutes of the subsequent meeting.

The Committee will pass a motion at their meeting to purchase any items of equipment following consultation with the Head Teacher. The Head Teacher will then take responsibility for the purchase of the equipment or asset (any item over $200). The Head Teacher must check the invoice or delivery slip and sign it to indicate that the goods have been received.

At the end of the financial year, the Association will journal the assets purchased by the Committee into the Association books, so they can be included in the Association end of year Financial Accounts.

**5.** **RECEIPT EVERYTHING:**

Make out a receipt for ***ALL*** money received. (If a receipt needs to be changed, please cancel it and re issue another one.) The receipt***must be stamped*** with the Kindergarten stamp.

It is important that the Treasurer counts any money in the presence of the person giving the money, before leaving the Kindergarten. This takes away any suspicion from the Treasurer if the money is not correct.

**6.** **BANK EVERYTHING**:

As soon as possible, bank all money intact.

***Never use cash to make payments***.

***Never draw money directly out of the bank*.** A cheque must be issued for any cash payment.

**7. MONTHLY PROCESSING:**

To enable the monthly processing of accounts, please ensure that the following is sent into the Association office as soon as possible after the end of each month., even if there are no transactions on that month’s statement.

Please ensure **all** documentation relating to that month is sent along with the bank statement.

* Bank statements – with **details of** **each transaction** recorded on the statements. Please note: If the cheque has been paid as a reimbursement to a committee member, please ensure that these details are noted on the bank statement.

**If there are no transactions on that month’s statement, please send it in anyway.**

* Any documentation (invoices etc) that relate to any purchases made by the Committee, with date of payment and cheque number if appropriate. Please ensure that all documentation is included.
* Any other documentation that has been received from the bank that relates to other Bank Accounts that the Kindergarten Committee holds.

A Profit and Loss and Bank Reconciliation will be sent to the Treasurer and ***must*** be presented at the next Committee Meeting.

After processing, all documentation, invoices etc will be filed at the Association. If you require copies of these please copy before sending into the Association.

**8. TREASURER'S REPORT TO COMMITTEE MEETINGS:**

When setting the date for the Committee meetings, please ensure that there is enough time to receive the bank statement for the previous month, and get the accounts into the office for processing prior to the meeting. This will ensure that the information being presented to the Committee meeting is current.

Treasurers must present a copy of the ***latest*** Profit & Loss and Detailed Bank Reconciliation for the months since the last reconciliation was presented to the Committee Meeting, and get these approved by Committee members.

A copy of these documents ***must* *be signed by the Committee Chairperson*** and ***must*** ***form part of the Minutes and be displayed on the Kindergarten Parent Notice Board***.

**9.** **ANNUAL REVIEW:**

At the end of the Financial Year (30 June), all Committee accounts are reviewed by the Auditor. A memo will be sent to Treasurers notifying what is required for the review.

**10. GRANTS:**

If the Parent Committee wishes to apply for any Grants or Donations, please refer to the Grant Application Information under Useful Stuff / Committee Guide on the Committee Website. The Funding Application Checklist – Cover Sheet must be completed for all applications.

If the Committee is successful in receiving a grant, they will be asked to provide evidence that the money has been spent on the item that was stated in the application.

If the grant has been applied for by the Association, please ensure any documentation relating to the grant is forwarded to the Association Office to enable the accountability report to be completed.

Please ensure that when an invoice that relates to the grant is sent into the Association office, it has a note attached stating that the invoice will be paid from the grant money.

# Committee Reimbursement / Payment Request

**Date**: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Payment to be made to:**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Amount:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**For:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

## Receipt attached: Y/N

**(if N please provide full details of items)**

**Signature**: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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**Actioned**:

**Date:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_**Amount**: $\_\_\_\_\_\_\_\_\_\_\_\_\_

**Cheque No: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

# Committee Reimbursement / Payment Request

**Date**: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Payment to be made to:**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Amount:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**For:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

## Receipt attached: Y/N

**(if N please provide full details of items)**

**Signature**: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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**Actioned**:

**Date:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_**Amount**: $\_\_\_\_\_\_\_\_\_\_\_\_\_

**Cheque No: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**