

Delegations & Financial Authority Procedure

Magnetic Island Community Care Association Inc (MICCA Inc) Operating as MI Care

7 Apjohn Street, Horseshoe Bay, QLD 4819

1. Purpose

This procedure sets out the clear, safe, and transparent delegations of authority for financial decisions, expenditure, purchasing, and operational approvals within MI Care. It ensures that:

- All decisions are lawful, accountable, and consistent with MICCA Inc's Constitution
- Volunteers and staff understand their limits and responsibilities
- Financial risk is minimised
- Community trust and organisational integrity are protected

2. Scope

This procedure applies to:

- The Management Committee
- The Administrative Assistant (MI Care's only paid staff member)
- MI Care volunteers, coordinators, and activity leaders
- Contractors and service providers engaged by MI Care

3. Principles

MI Care's delegations are guided by the following principles:

- **Transparency:** All financial decisions must be documented and traceable
- **Accountability:** Authority is exercised only within approved limits
- **Separation of Duties:** No individual authorises and processes the same transaction
- **Community Stewardship:** MI Care funds are used solely for member benefit and organisational purpose
- **Volunteer Protection:** Volunteers are not exposed to personal financial liability

4. Roles & Responsibilities

4.1 Management Committee

- Holds ultimate financial authority under the MICCA Inc Constitution
- Approves annual budget, major purchases, contracts, and grant submissions
- Approves all expenditure above delegated limits
- Reviews monthly financial reports
- Ensures compliance with ACNC and QLD Associations Incorporation Act

4.2 President

- May approve urgent operational expenditure within delegated limits
- Provides oversight of all delegated authorities
- Ensures decisions align with MI Care's strategic direction

4.3 Treasurer

- Oversees financial systems, bank accounts, and reporting
- Ensures expenditure is within budget and delegations
- Co-signs payments as required
- Maintains the Delegations & Financial Authority Register

4.4 Secretary

- Ensures decisions requiring committee approval are minuted
- Co-signs payments when required
- Maintains records of contracts, agreements, and approvals

4.5 Administrative Assistant (Staff Member)

- May make small operational purchases within delegated limits
- Processes payments approved by authorised signatories
- Maintains receipts, invoices, and financial documentation
- Must not approve their own expenditure

4.6 Volunteers & Activity Leaders

- May request purchases or expenditure
- Must not commit MI Care to any financial obligation
- Must follow this procedure and seek approval before spending

5. Financial Delegations

5.1 Expenditure Approval Limits

Role	Approval Limit (per transaction)	Conditions
Administrative Assistant	Up to \$150	Must be pre-approved by President or Treasurer
President	Up to \$500	Must be within approved budget
Treasurer	Up to \$500	Must be within approved budget
Management Committee	Over \$500	Requires formal committee approval
Activity Leaders/ Volunteers	\$0	Cannot approve expenditure

6. Payment Authorisation Requirements

6.1 Bank Signatories

MI Care requires two authorised signatories for all payments.

Approved signatories are:

- President
- Treasurer
- Secretary

The Administrative Assistant cannot be a signatory.

6.2 Separation of Duties

- The person requesting or benefiting from expenditure cannot authorise the payment
- The Administrative Assistant may process payments but cannot approve them

7. Procurement & Purchasing Procedure

7.1 Before Purchasing

All purchases must:

- Be within budget
- Be approved according to the delegation limits
- Support MI Care's operational needs

7.2 Quotes

- Under \$500: one quote or price check
- \$500–\$2,000: two quotes
- Over \$2,000: three quotes and committee approval

7.3 Preferred Suppliers

Where possible, MI Care uses:

- Local Magnetic Island businesses
- Suppliers offering community or not-for-profit rates

8. Reimbursements

Volunteers and staff may be reimbursed for approved expenses when they provide:

- A completed reimbursement form
- Original receipts or tax invoices
- Evidence of prior approval

Reimbursements must be processed within 14 days.

9. Emergency Expenditure

In urgent situations affecting safety, continuity of service, or essential operations:

- The President and Treasurer may jointly approve expenditure up to \$1,000
- The decision must be reported to the Management Committee within 48 hours

10. Delegations Register

The Treasurer maintains a Delegations Register that records:

- All approved delegations
- Changes to authority levels
- Dates of committee approval
- Signatory updates

The register is reviewed annually.

11. Review & Compliance

This procedure is reviewed:

- Annually
- When legislation or constitutional requirements change
- When MI Care's operational model changes

Non-compliance may result in:

- Withdrawal of delegated authority
- Committee review
- Corrective action

12. Document Control

Approved by: MI Care Management Committee

Review Date: Annually

Version: 1.0

Location: MI Care Policy Register – Governance Procedures