

PURCHASE AUTHORITY VOUCHER (PAV)

Application for approval of funds

to be completed BEFORE work or expense is undertaken



APPLICANT DETAILS

NAME

CONTACT DETAILS PHONE

EMAIL

VENUE WOODCROFT / VOGUE / ELIZABETH / GAWLER / CAMP / GENERAL

(please circle one)

DETAILS OF PROJECT

ESTIMATED COST MAX

(attach quote if applicable)

\$

MIN

\$

UNDER \$200 – approval by (1) Pastor | **OVER \$200** – approval by (2) Pastors
OVER \$1000 - approval by (2) Pastors and minuted at Pastors Committee Meeting
Note: PAV cannot be signed by a relative as per the instructions of the auditor
See behind for details of the PAV system

APPROVED BY

1 PASTORS NAME

SIGNED

DATE

/ / 20

2 PASTORS NAME

SIGNED

DATE

/ / 20

PURCHASE AUTHORITY SYSTEM

FOR PURCHASE OF EQUIPMENT AND PAYMENT FOR SERVICES AND LABOUR



Amounts under \$200

- Supervisors of an event, area, camp, etc have authority to spend up to \$200 to purchase **consumable supplies**, etc. eg food, disposable products such as plates, cups, hardware for repairs, Sunday school stationery, etc. If **equipment or services** are required for purchase/payment, then the supervisor should first check with the supervising pastor to make sure the equipment is not available elsewhere.
- If the purchase is not for consumable supplies, the supervisor needs to get a PAV (Payment Authority Voucher – see attached form) signed by a pastor. An estimate should be attached to the PAV.
*NB. PAV forms should be filled in and approved **PRIOR** to purchase of equipment or ordering services.
- This gives our pastors a chance to consider whether the equipment is necessary.
- It also should reduce impulse spending as we allow the pastors time to consider the application, and means folk will need to think ahead.
- The PAV is signed by a pastor, but, on the auditor's instruction, cannot be signed by a relative, even one indirectly related (eg. through marriage)
- Equipment/labour/service is then purchased/done.
- A receipt/invoice is attached to the PAV with the estimate and handed in to office staff to be paid/reimbursed.

Purchases over \$200

- All purchases over \$200 whether for consumables or equipment, etc, must be approved by two pastors. An estimate should be attached to the PAV.
*NB. PAV forms should be filled in and approved **PRIOR** to purchase of equipment or ordering services.
- This gives our pastors a chance to consider whether the equipment is necessary.
- It also should reduce impulse spending as we allow the pastors time to consider the application, and means folk will need to think ahead.
- The PAV is signed by two pastors.
- Equipment/labour/service is then purchased/done.
- A receipt/invoice is attached to the PAV with the estimate and handed in to office staff to be paid/reimbursed.

Purchases over \$1,000

*NB All Purchases, labour/services over \$1000 need to be approved by the committee of pastors and minuted at a pastors meeting.

- Once again they should be approved by the pastors before commencement/purchase and a PAV signed.

**Please note the above system is not relevant to “standing order” type expenses such as electricity, phone, cleaning supplies, etc.

**If the maximum estimate is exceeded then you will need to fill in another PAV form and obtain approval for the extra costs.

Blank forms are available online (adelaiderevival.com/forms), at your venue's foyer counter, or from the Vogue office.