



LCAQD Budget Approval Protocol and Guidelines

Guideline to Submission of Application for Budget Approval.

Persons or organisations intending to submit an application to District Church Council for budget approval to borrow funds are to provide supporting information and follow the protocols and guidelines as detailed below.

A Budget Approval Decision Required Template is to be completed.

A Budget Approval Covering Memo is to be completed.

Other supporting information is to be provided.

Supporting Information

Information supporting the application is to be attached to this template in a .pdf format.

This may include one or more of the following:

- Supporting signed memo from Council Chairperson including:
 - Background discussion
 - Key issues
 - Discussion of Options (the implications associated with the Do Nothing Option should be described)
 - Resolution numbers and details of resolutions passed as the proposal has proceeded
- Auditors recommendations that are being acted upon
- Market or mission analysis results that are driving budget development
- Legislative or regulation changes that may be impacting on the budget
- Any other relevant supporting information

Protocol and Guidelines

Use of Template

This template is only to be used for applications for budget approval from the District Church Council.

The template is to be used by all Departments.

Submission

The completed template and all supporting documentation is to be submitted in .pdf format to the Secretary Risk, Audit and Finance Committee via email to district@qld.lca.org.au The Subject line in the email is to include "Budget Approval Application"

Submission Deadlines

The Risk Audit and Finance Committee generally meet the second Thursday of each month.

The deadline for submissions to the Risk Audit and Finance Committee is midday the first Wednesday of each month.

Commercial- in- Confidence



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Availability for Presentation

Proposers of Budget Approvals need to be available to present to the Risk Audit and Finance Committee and possibly the District Church Council. The email must include contract details including name, position, phone no., and email address of who will speak to the proposal if required at the RAFC and potentially at the DCC. In exceptional circumstances the proposer may be able to speak to the proposal via telephone link.

Risk Guidelines

The proposed budget may have some risk associated with the proposal. It is expected that in describing risks associated with the application;

- The risk is to be described;
- The Likelihood and Consequence should be described consistent with the terms described in the tables below.
- An overall risk rating is to be assigned consistent with the Risk Matrix below
- Key risk mitigation strategies should be described

Risk Matrix

Likelihood	Consequences				
	Insignificant	Minor	Moderate	Major	Catastrophic
Almost Certain	Medium (11)	Medium (16)	High (20)	Extreme (23)	Extreme (25)
Likely	Low (7)	Medium (12)	High (17)	High (21)	Extreme (24)
Possible	Low (4)	Medium (8)	Medium (13)	High (18)	High (22)
Unlikely	Low (2)	Low (5)	Medium (9)	Medium (14)	High (19)
Rare	Low (1)	Low (3)	Low (6)	Medium (10)	Medium (15)



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Likelihood Table		
Likelihood	Qualitative Description	Example of a Quantitative Description
Almost Certain	The event is expected to occur in most circumstances	May occur once a year or more frequently
Likely	The event will probably occur in many circumstances	May occur once every three years
Possible	identified factors indicate the event could occur at some time	May occur once every 10 years
Unlikely	The event could occur at some time but is not expected	May occur every 30 years
Rare	The event may occur only in exceptional circumstances	May occur once every 100 years



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Consequence Table

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Impact Area Church /parish /school /facility /department Activities and/or Service Delivery	Insignificant disruption to the church /parish /school /facility /department core services. Minimal short term inconvenience to members (e.g. less than 4 hours).	Minimal disruption to the church /parish /school /facility /department core services. Clients inconvenienced (e.g. up to one day).	Significant disruption to the church /parish /school /facility /department core services. Clients significantly inconvenienced (e.g. up to one week).	Severe disruption to the church /parish /school /facility /department core services. Continuing difficulties in servicing clients over a protracted period (e.g. up to one month).	Long term disruption (e.g. more than one month) or long term loss of the church /parish /school /facility /department capability to provide core services to clients.
Property and Facility (including the natural environment)	Insignificant detrimental impact on the property and environment. Cost of reparation <\$1000	Minimal or short term detrimental impact on the property and environment. Cost of reparation <\$1000 - \$10,000	Significant detrimental impact on the property and environment. Able to be contained with specialist assistance. Cost of reparation \$10,000 - \$100,000. Breach of legislation resulting in official warning.	Severe long term detrimental impact on the property and environment. Cost of reparation \$100,000 - \$1M. Breach of legislation resulting in infringement notice (i.e. on the spot fine)	Long term or permanent damage to the property and environment and the viability of the impact area. Cost of reparation > \$1M. Breach of legislation resulting in prosecution.
Financial and Economic	Small financial loss that can be absorbed by the church /parish /school /facility /department. E.g. <\$1000	Financial loss requiring reprioritisation and/or reallocation of available church /parish /school /facility /department funds. (e.g. \$1000-\$10000)	Significant financial loss requiring special allocation of church /parish /school /facility /department funds. (e.g. \$10,000 - \$100,000)	Major financial loss with severe departmental impact and requiring supplementary church /parish /school /facility /department funding. (e.g. \$100,000 - \$1M)	Disastrous financial loss with severe church /parish /school /facility /department impact or district impact. (e.g. >\$1M)
Health and Safety	No injury requiring treatment	First aid treatment required. Treatment by a medical profession is not required.	Minor injury or sickness requiring treatment by a medical professional (e.g. nurse, doctor, physio etc.).	Serious injury or sickness requiring long term professional medical treatment. Persistent long term injury involving permanent loss of capacity (e.g. amputation, spinal injury)	Fatality or injuries with extreme long term loss of capacity (e.g. brain injuries, multiple amputation, permanent paralysis)



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Human Resources	Insignificant staff turnover and/or absenteeism. Minimal difficulty in filling staff vacancies. Insignificant staff dissatisfaction at the local work unit level.	Minor staff turnover and/or absenteeism. Some difficulty in filling staff vacancies. Minor staff dissatisfaction at the local business unit level or within an employment designation or group.	Moderate staff turnover and/or absenteeism. Substantial difficulty in filling staff vacancies within an employment designation. Significant staff dissatisfaction affecting a major group within the church /parish /school /facility /department	Major staff turnover and/or absenteeism. Substantial skills shortages and inability to fill key vacancies. Serious staff dissatisfaction affecting a major church /parish /school /facility /department group. Possible industrial action.	Chronic staff turnover and/or absenteeism affecting a major part of the church /parish /school /facility /department. Very major church /parish /school /facility /department skills shortages and long term inability to fill key vacancies. Possible major industrial action.
Legal and Litigation	Insignificant legal issues. No church /parish /school /facility /department exposure to litigation.	Minor legal issues. Potential church /parish /school /facility /department exposure to litigation.	Significant legal issues and church /parish /school /facility /department exposure to litigation.	Major legal issues or major litigation involving the church /parish /school /facility /department	Extremely serious legal issues or very major litigation involving the church /parish /school /facility /department
Church /parish /school /facility /department Reputation	No significant adverse impact on the church /parish /school /facility /department reputation.	Limited damage to the church /parish /school /facility /department reputation. Mainly local publicity.	Significant adverse impact on the church /parish /school /facility /department reputation with adverse media or other publicity.	Major adverse impact on the church /parish /school /facility /department reputation. Significant adverse state-wide publicity of a major issue.	Extensive damage to the church /parish /school /facility /department reputation. Significant and sustained adverse state or national publicity of a critical issue. Potential Parliamentary inquiry.
Security	Minor security incident that is not reportable.	Minor localised security incident that is readily contained.	Localised security incident causing disruption to core church /parish /school /facility /department services.	Significant security incident causing considerable disruption to major church /parish /school /facility /department services.	Extreme security incident causing severe ongoing disruption to major church /parish /school /facility /department services.

Opportunity Category

A description of the business or mission opportunity this application is in support of is to be described. It is expected the opportunities will relate to one or more of the Focus Areas described below:



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Focus Areas

- 1: Youth and Young Adults
- 2: Equipping People
- 3: Community Participation and Connection
- 4: Governance (How we manage ourselves)
- 5: Financial and Resource Management
- 7: Healthy Churches
- 8: Response to Need
- Other