

# **Roper Gulf Regional Council**

## **Financial Delegation Manual**

**Dates of amendments made by Council resolution:**

- **23 February 2011**                      **Ordinary Council Meeting**
- **29 June 2011**                        **Ordinary Council Meeting**
- **20 July 2011**                         **Ordinary Council Meeting**
- **21 September 2011**                **Ordinary Council Meeting**
- **26 October 2011**                   **Finance & Audit Committee Meeting**
- **9 November 2011**                 **Ordinary Council Meeting**
- **16 December 2011**               **Ordinary Council Meeting**
- **18 January 2012**                  **Finance & Audit Committee Meeting**
- **14 March 2012**                     **Finance & Audit Committee Meeting**
- **30 May 2012**                        **Finance & Audit Committee Meeting**
- **03 September 2012**               **Finance & Audit Committee Meeting**
- **01 May 2013**                        **Ordinary Council Meeting**
- **26 June 2013**                       **Ordinary Council Meeting**
- **24 July 2013**                       **Ordinary Council Meeting**
- **23 July 2014**                       **Finance Committee Meeting**
- **12 November 2014**               **Ordinary Council Meeting**
- **27 July 2016**                       **Ordinary Council Meeting**

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## Financial Delegations

### Financial: Budgets

Function	Amount and/ or Qualification (Where applicable)	Delegated Authority
Approve draft budgets to be forwarded to the council	<i>For organisation</i>	CEO
Approve budget	<i>For organisation</i>	Council
Authority to override all delegations and make expenditure decisions to ensure approved budgets can be achieved.	<i>For organisation</i>	CEO
Authority to recommend to council unbudgeted expenditure.	<i>For organisation</i>	CEO
Authorise variations to the annual operational and capital budgets.	<i>For organisation</i>	Council

Note: The draft annual budget accepted by council is submitted to the Department of Local Government, for approval.

### Financial: Operational Expenditure

Function	Amount and/ or Qualification (Where applicable)	Delegated Authority
Approve Expenditure  <i>(Under direct control, within approved budget and subject to any restrictions outlined elsewhere in this document.)</i>	<i>For services and business units \$2,500 (Up to)</i>	WH&S Coordinator, Senior/Council Services Coordinator,
	<i>For services and business units \$5,000 (Up to)</i>	Workshop Coordinator, Assistant Managers
	<i>For services and business units \$10,000 (Up to)</i>	Managers
	<i>For directorate \$50,000 (Up to)</i>	Director
	<i>For organisation No limit Within approved budget and subject to compliance with legislation.</i>	CEO

## Financial: Capital Expenditure and Asset Control

Function	Amount and/ or Qualification (Where applicable)	Delegated Authority
Approve alterations/renovations to buildings within budget	<i>For organisation no limit within approved budget and subject to compliance with legislation</i>	CEO
Authority to replace essential items of equipment included in approved capital budget/funding agreement	<i>For directorate \$50,000 (Up to) for any one item under direct control, within approved budget and subject to any restrictions outlined elsewhere in this document.</i>	Director
	<i>For organisation no limit within approved budget and subject to compliance with legislation</i>	CEO
Approve hire of plant equipment or facilities ( <i>hired under terms and conditions deemed appropriate in the circumstances and with minimal risk to council</i> ).	<i>For service/s &amp; business units \$10,000 (Up to) under direct control, within approved budget and subject to any restrictions outlined elsewhere in this document.</i>	Managers
	<i>For directorate \$50,000 (up to) under direct control, within approved budget and subject to any restrictions outlined elsewhere in this document.</i>	Directors
	<i>For organisation No limit within approved budget and subject to compliance with legislation</i>	CEO
Approve the transfer/disposal of any assets	For organisation	Council
Approval of sale or purchase of land or buildings	For organisation	Council
Approval of development of new buildings	For organisation	Council

Note: Capital Items are items which have a purchase price of \$5,000 or more and must always be entered into the small assets & items register at purchase.

## Financial: Purchase Orders and Invoices

Function	Amount and/ or Qualification (Where applicable)	Delegated Authority
Approve purchase orders  <i>(Within approved budget and subject to any restrictions outlined elsewhere in this document)</i>	<i>For service/s \$1,000 (Up to)</i>	Senior Finance Officer, Executive Assistant to CEO or Director, HQ Administration Support Officers and Contracts and Project Officers
	<i>For service/s \$2,500 (Up to)</i>	WH&S Coordinator, Senior/Council Services Coordinator
	<i>For services &amp; business units \$5,000 (Up to)</i>	Assistant Managers, Financial Accountant, Management Accountant, Workshop Coordinators
	<i>For services &amp; business units \$10,000 (Up to)</i>	Managers
	<i>For directorate \$50,000 (Up to)</i>	Directors
	<i>For organisation No limit Within approved budget and subject to compliance with legislation</i>	CEO

## Financial: Salaries and Deductions

Function	Amount and/ or Qualification (Where applicable)	Delegated Authority
Approve staff reimbursement for expenditure on behalf of council  <i>Within approved budget and subject to any restrictions outlined elsewhere in this document.</i>	<i>\$1000 (Up to) For all staff</i>	Senior Finance Officer, Manager
	<i>\$10,000 (Up to) For all staff</i>	Director
	<i>\$50,000 (Up to) For all staff</i>	CEO
Compile and approve staff time sheets	<i>For all staff</i>	Managers
Approve for payment all payroll related transactions	<i>For all staff Comprising group tax remittal, payroll tax settlement, superannuation contribution payments, and transfers of employee payroll deductions to authorised entities and payment of GST and PAYG payments.</i>	Finance Manager, Director Corporate Governance, CEO

## Financial: Investment

Function	Amount and/ or Qualification (Where applicable)	Delegated Authority
Approve investment of funds	For organisation	CEO
Approve draw down of investment funds for deposit into operational accounts	For organisation	CEO
Approve banking and investment account arrangements, including authorising the opening of new accounts.	For organisation	Council, Finance Committee

## Financial: ATM, Receipts and Banking

Function	Amount and/ or Qualification (Where applicable)	Delegated Authority
Authority to invoice, receive, code and bank income and approve issue of receipts.	<i>For all services (provided suitable facilities are in place to enable the secure lodgement of payments, and subject to staff receiving adequate training)</i>	Customer Service Officer, Finance Officer

## Financial: Petty Cash

Function	Amount and/ or Qualification (Where applicable)	Delegated Authority
Authority to operate, control and reimburse petty cash.	<i>\$500 (Up to) In accordance with approved budget</i>	Senior Finance Officer, Council Service Coordinators

## Financial: Cheques

Function	Amount and/ or Qualification (Where applicable)	Delegated Authority
Authority to issue cheque requisitions  <i>(Under direct control, within approved budget and subject to any restrictions outlined elsewhere in this document.)</i>	<i>For service/s &amp; business units \$10,000 (Up to)</i>	Managers
	<i>For directorate \$50,000 (Up to)</i>	Director
	<i>For organisation No limit</i>	CEO
Approve and sign cheques	<i>For organisation ( Any two) No Limit</i>	CEO, Directors, Finance Manager
Approve EFT bank File	<i>For organisation No Limit</i>	Group B: Finance Manager Financial Accountant,

		<i>Management Accountant Group A: Governance Manager, Directors, CEO (Any two from Group A or Combination of Group A and B)</i>
Approval to stop payment on cheques	<i>For organisation</i>	Senior Finance Officer
Approve change and/or add cheque signatories	<i>For all signatories</i>	Council

## Financial: Banking Institutions

<b>Function</b>	<b>Amount and/ or Qualification (Where applicable)</b>	<b>Delegated Authority</b>
Authority to act as verifying officer		CEO, Director, Finance Manager
Authority to approve requests for additional electronic banking users	<i>For organisation</i>	CEO, Director, Finance Manager
Authorised contact for Council's bank accounts	<i>For all enquiries</i>	Senior Finance Officer

## Financial: Corporate Credit Cards

<b>Function</b>	<b>Amount and/ or Qualification (Where applicable)</b>	<b>Delegated Authority</b>
Credit limits on corporate charge cards (subject to terms and conditions in the RGRC Corporate Credit Card Policy)	<i>Maximum limits Monthly limit \$20,000 Single transaction \$10,000</i>	CEO, Directors
	<i>Maximum limits Monthly limit \$10,000 Single transaction \$2,000</i>	Finance Manager, Asset Manager, Area Managers
	<i>Maximum limits Monthly limit \$5,000 Single transaction \$2,000</i>	Managers
	<i>Maximum limits Monthly limit \$5,000 Single transaction \$1,000</i>	Mayor, EA to CEO, Coordinators, Senior Administration Support Officers
	<i>Maximum limits Monthly limit \$2,000 Single transaction \$1,000</i>	Administration support officers

**Financial: Bad Debts**

Function	Amount and/ or Qualification <small>(Where applicable)</small>	Delegated Authority
Approve write-off of bad debts	<i>In accordance with Clause 27 of LG Accounting Regulations</i>	Council
Approve write-off of cash losses; thefts or shortages; furniture, plant or equipment losses, thefts or destruction.	<i>In accordance with Clause 23 of LG Accounting Regulations</i>	Council
Approve debt recovery payment terms	<i>\$5,000 (May not exceed )</i>	Director
	<i>\$50,000 (May not exceed )</i>	CEO
	<i>\$50,000 (In excess of)</i>	Council
Correct administrative errors	<i>\$50,000 (May not exceed )</i>	Finance Manager
	<i>\$50,000 (In excess of )</i>	CEO

**Financial: Segregation of Duties**

There must be a minimum of one degree of separation of financial duties between family members in which any reasonable person may perceive a conflict of interest between decision making parties. In situations where there is any possibility that a conflict of interest may be perceived, the family member may not be the sole signatory approving purchases, timesheets, leave entitlements or any other decision that may be seen to be biased or in which the family member may be seen to have a financial gain.

**Financial: Manager Resignation**

Employees with Financial delegation who are terminated will lose all financial delegation authority at the time of termination. All Corporate Credit Cards must be returned immediately on termination or six weeks prior to the last day of employment.

Delegation of Authority accepted as described in this document

SIGNED

On behalf of Roper Gulf Regional Council

by .....

*print name of Signatory*

*Sign here*

in the presence of:

.....

.....

print name and address of witness

*witness' signature*