

# **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
- **29 August 2018** Finance Committee Meeting
- **29 July 2020** Ordinary Council Meeting
- **29 September 2021** Ordinary Council Meeting
- **25 January 2022** Finance & Infrastructure Committee Meeting
- **23 February 2022** Ordinary Council Meeting
- **24 April 2024** Ordinary Meeting of Council
- **11 June 2026** Ordinary Meeting of Council

## Table of Contents

Financial Delegations .....	3
Financial: Budgets .....	3
Financial: Operational Expenditure.....	3
Financial: Capital Expenditure and Asset Control .....	4
Financial: Purchase Orders .....	5
Financial: Salaries and Deductions .....	5
Financial: Investment .....	6
Financial: ATM, Receipts and Banking.....	6
Financial: Petty Cash and Bank Imprest Accounts .....	6
Financial: Cheques .....	6
Financial: Banking Institutions .....	7
Financial: Corporate Credit Cards.....	8
Financial: Bad Debts .....	8
Financial: Credit Notes.....	8
Financial: Fees & Charges .....	8
Financial: Segregation of Duties .....	9
Financial: Manager Resignation.....	9

## 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
Authorise variations to Activity budgets within approved operational budgets	<i>For activities within the Division</i>	CEO, General Manager

### 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 \$3,000 (Up to)</i>	Coordinators (other than Workshop)
	<i>For services and business units \$7,000 (Up to)</i>	Workshop Coordinator, Assistant Managers
	<i>For services and business units \$20,000 (Up to)</i>	Managers, EA to CEO
	<i>For division \$100,000 (Up to)</i>	General Managers
	<i>For organisation \$ 500,000 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 - \$ 500,000 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 division \$100,000 (Up to) for any one item under direct control, within approved budget and subject to any restrictions outlined elsewhere in this document.</i>	General Managers
	<i>For organisation - \$ 500,000 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 \$20,000 (Up to) under direct control, within approved budget and subject to any restrictions outlined elsewhere in this document.</i>	Managers
	<i>For division \$100,000 (up to) under direct control, within approved budget and subject to any restrictions outlined elsewhere in this document.</i>	General Managers
	<i>For organisation \$ 500,000 within approved budget and subject to compliance with legislation</i>	CEO
Approve the transfer/disposal of any assets (in accordance with legislation/guidelines)	For organisation	Council
	\$100,000 (Up to)	CEO
Approval of sale or purchase of land or buildings	For organisation	Council
Approval of development of new buildings	For organisation	Council

## Financial: Purchase Orders

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>	For service/s \$1,000 (Up to)	Executive Assistants to General Managers,
	For service/s \$3,000 (Up to)	Coordinators
	For services & business units \$7,000 (Up to)	Assistant Managers, Financial Accountant, Management Accountant,
	For services & business units \$20,000 (Up to)	Managers, EA to CEO
	For division \$100,000 (Up to)	General Managers
	For organisation \$ 500,000 <i>Within approved budget and subject to compliance with legislation</i>	CEO
Approve Procurement Exemption	For division up to \$100,000	General Manager
	For organisation over \$100,000	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>	\$2,000 (Up to) For all staff	Manager
	\$15,000 (Up to) For all staff	General Managers
	\$50,000 (Up to) For all staff	CEO
Compile and approve staff time sheets	For all staff	Managers
Approve for payment all payroll related transactions	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.	Management Accountant, Finance Manager, General Manager Corporate Services and Sustainability, 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	General Manager Corporate Services & Sustainability, Finance Manager

## 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 Officers, Finance Officers

## Financial: Petty Cash & Bank Imprest Accounts

Function	Amount and/ or Qualification (Where applicable)	Delegated Authority
Authority to operate, control and reimburse petty cash.	<i>\$5,000 (Up to) In accordance with approved budget</i>	Senior Finance Officer, Council Service Coordinators, Senior Admin Support Officers

## Financial: Cheques

Function	Amount and/ or Qualification (Where applicable)	Delegated Authority
Authority to issue cheque requisitions	<i>For service/s &amp; business units \$20,000 (Up to)</i>	Managers
<i>(Under direct control, within approved budget and subject to any restrictions outlined elsewhere in this document.)</i>	<i>For division \$100,000 (Up to)</i>	General Managers
	<i>For organisation \$ 500,000</i>	CEO

Approve and sign cheques	<i>For organisation ( Any two) \$ 500,000</i>	CEO, General Managers, Finance Manager
Approve EFT bank File	<i>For organisation No Limit</i>	<b>Group A:</b> CEO; General Managers.  <b>Group B:</b> Finance Manager; HR Manager; Compliance Manager; Financial Accountant; Management Accountant  (Any two (2) from Group A or Combination of Group A and B)
Approval to stop payment on cheques	<i>For organisation</i>	Management Accountant/Financial Accountant
Approve change and/or add cheque signatories	<i>For all signatories</i>	General Manager Corporate Services and Sustainability, Finance Manager

## Financial: Banking Institutions

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

## Financial: Corporate Credit Cards

Function	Amount and/ or Qualification (Where applicable)	Delegated Authority
Credit limits on corporate charge cards (subject to terms and conditions in the Corporate Credit Card Policy)  Exception : Business Case Considered	<i>Maximum limits Monthly limit \$20,000 Single transaction \$10,000</i>	CEO, General Managers
	<i>Maximum limits Monthly limit \$10,000 Single transaction \$5,000</i>	Managers
	<i>Maximum limits Monthly limit \$5,000 Single transaction \$1,000</i>	EA to CEO, Coordinators, HR Officer, Workshop Admin Officer
	<i>Maximum limits Monthly limit \$2,000 Single transaction \$1,000</i>	Administration support officers

## Financial: Bad Debts

Function	Amount and/ or Qualification (Where applicable)	Delegated Authority
Approve write-off of bad debts	<i>In accordance with Regulation 32 of LG General Regulations</i>	Council
Approve write-off of cash losses; thefts or shortages; furniture, plant or equipment losses, thefts or destruction.	<i>In accordance with Regulation 32 of LG General Regulations</i>	Council
Approve debt recovery payment terms	<i>\$5,000 (May not exceed )</i>	General Manager
	<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: Credit Notes

Function	Amount and/ or Qualification (Where applicable)	Delegated Authority
Approve credit notes	<i>\$5,000 (In excess of )</i>	CEO
	<i>\$5,000 (May not exceed)</i>	General Manager
	<i>\$2,500 (May not exceed)</i>	Manager

## Financial: Fee and Charges

Function	Amount and/ or Qualification (Where applicable)	Delegated Authority
Negotiation with fee and charges	<i>\$5,000 (in excess of)</i>	Council
	<i>\$5,000 (May not exceed)</i>	CEO
	<i>\$1,000 (May not exceed)</i>	General Manger

**Contracts**

Function	Amount and/ or Qualification <small>(Where applicable)</small>	Delegated Authority
Threshold value to enter into a contract	\$500,000 <i>(in excess of)</i>	Council
	\$500,000 <i>(May not exceed)</i>	CEO
	\$100,000 <i>(May not exceed)</i>	General Manger

Function	Amount and/ or Qualification <small>(Where applicable)</small>	To be Reported to Council
Reporting Threshold of Contracts to be Reported to Council	\$100,000 <i>(in excess of)</i>	CEO (can be delegated to Governance)

**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*