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Financial Management – Payment of Accounts & Purchasing Authority Limits

Policy Objective: *To ensure that all payments made by the Council are in accordance with the Local Government (Financial Management) Regulations 1996.*

Policy: The signing of official purchase orders and certification of invoices for payment can only be carried out by the following positions and in accordance with their respective purchasing limits.

Chief Executive Officer

Authorised to incur expenditure to the delegated level approved by Council, including salaries and wages and in accordance with annual budget provisions.

Authorised as a **primary signatory** for cheques and online payment processing from all Shire bank accounts.

Deputy Chief Executive Officer

Authorised to incur expenditure to the delegated level approved by the Chief Executive Officer, including salaries and wages and in accordance with annual budget provisions.

Authorised as a **primary signatory** for cheques and online payment processing from all Shire bank accounts.

Financial Accounting Officer

Authorised to incur budgeted expenditure relating to administration and information technology to a limit of \$500.

Authorised as a **second signatory** only for the signing of cheques and processing of online payments from all Shire bank accounts.

Rates / Debtors Officer

Authorised to incur budgeted expenditure relating to administration and information technology to a limit of \$500.

Authorised as a **second signatory** only for the signing of cheques and processing of online payments from all Shire bank accounts.

Manager of Engineering Services

Authorised to incur budgeted expenditure relating to roads, works, parks, gardens and other technical services to the value of \$10,000.

Works Supervisor

Authorised to incur budgeted expenditure relating to roads, works, parks, gardens and other technical services to the value of \$4,000.

Building Maintenance Officer

Authorised to incur budgeted expenditure relating to building maintenance and building supplies to the value of \$5,000.

Manager Recreation Services

Authorised to incur budgeted expenditure relating to Recreation Services to the value of \$2,000.

Airport Manager / Compliance Officer

Authorised to incur budgeted expenditure relating to Airport related goods and services and compliance related goods and services up to the value of \$5,000.

Officers in an acting capacity may sign official orders and authorise invoices for payment for goods and services as detailed above. Acting capacity, for the purpose of this policy, is defined when the officer is absent, on annual leave, long service leave, sick leave, conferences, meetings or absent from the area during the course of business.

All official orders for goods or services must be countersigned by the Chief Executive Officer where the purchase is likely to exceed \$10,000.