

Purpose

The purpose of this policy is to provide direction to staff in the use of financial authorisations and to ensure appropriate governance is established for the delegation of financial authorisations awarded by the Chief Executive Officer (CEO) to Council staff.

Scope

This policy is applicable to all departments within Whitsunday Regional Council.

Applicable Legislation

This policy is in reference to *Local Government Act 2009*.

Policy Statement

1. Financial delegations are established by written approval from the CEO only.
2. The CEO may, from time to time, in writing, set and vary the default financial delegations, having regard to the individual circumstances.
3. Specific financial delegations may be made subject to appropriate limitations applied by the CEO.
4. The Director Corporate Services is responsible for:
 - 4.1. Recording the financial authorisations for individual positions in the register of delegations and Council's financial system.
 - 4.2. Ensuring compliance with the limits of financial delegations.
 - 4.3. Co-ordinating, reviewing and administering financial delegations.
 - 4.4. Acting in an advisory role to Officers regarding the operation of financial delegations.
5. Limitations to Financial Delegations:
 - 5.1. All ICT equipment and hardware is to be purchased only by the Manager ICT and Director Corporate Services
 - 5.2. All energy, utilities, telecommunication charges, fuel and insurances must be held on a corporate account and only approved by the Director Corporate Services.
 - 5.3. Where land is to be acquired or sold, all purchases (including acquisition of land for use as a footpath) must be reported to the Council.

- 5.4. Where goods or non-current assets are to be sold (including by auction or tender) all disposals valued over \$10,000 plus GST must be reported to the Council.
- 5.5. Delegations do not extend to making ex-gratia payments where dealing with liability claims.
- 5.6. Payroll transactions are to be approved by the CFO, CEO, DCS and Team Leader Financial Services only.
- 5.7. Delegations do not extend to writing-off stores, assets and debts exceeding \$2,000 in value.
6. The following guidelines must be adhered to by staff in the use of financial delegations:
 - 6.1. All expenditure incurred by the Council must be for Council purposes and comply with the provisions of the Local Government Act 2009 and relevant policies (including Council's Procurement Policy), as determined by Council from time to time.
 - 6.2. Financial Delegates have authority to commit the funds within the budget approved by Council, subject to the limits identified in any delegation.
 - 6.3. The financial delegations are applicable to a position, not to any individual person(s) and details the maximum value for financial related functions and activities within the Council.
 - 6.4. Such delegation is limited to those areas and accounts for which the delegated officer has responsibility and the commitment or expenditure must be in accordance with the purpose for which the funds were allocated.
 - 6.5. A delegate may not exercise a delegation that will result, either directly or indirectly, in any tangible benefit to the delegate. If any conflict of interest occurs, this must be declared.
 - 6.6. Reimbursement of expenses to a staff member must be authorised by a delegate that occupies, or is currently occupying, a more senior position than the individual to be reimbursed.
 - 6.7. Financial Delegates shall not separate a single supply or service into parts, with the aim of issuing two or more orders or contracts that individually do not exceed the level of financial delegation attached to the position held. This does not apply to progress payments and claims made in accordance with a contract that has previously been approved.
 - 6.8. More senior delegates may, in writing, require that delegates under their control not exercise a delegation, either fully or partially.
 - 6.9. A permanent officer temporarily appointed to a position may exercise all of the delegated authority of the position unless restrictions have been imposed by a more senior officer.
 - 6.10. Financial Delegates who authorise the commitment of Council funds are held fully accountable for that decision and should be able to justify the decision.

Definitions

CEO refers to the Chief Executive Officer of the Whitsunday Regional Council appointed in accordance with the *Local Government Act 2009*.



Financial Delegations Policy

Corporate Services

LSP_CORP_16

Revokes: 000.67 Financial Delegations Policy, and
POLC-CS-FS-010 Payment Approval Policy

Council refers to the Whitsunday Regional Council

Employee refers to any employee, contractor, volunteer etc. of the Council

Relating Documents

Procurement Policy

Purchase Card Policy

Fraud and Corruption Control Policy

Enterprise Risk Management Policy

Financial Delegations Register

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10 October 2018

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