

# Diamantina Shire Council

## Policy Document



## Financial Delegations

| CONTROL             |   |
|---------------------|---|
| Policy Number       | 67  |
| Policy Type         | Financial   |
| Authorised by       | Chief Executive Officer   |
| Head of Power       | <i>Local Government Act 2009</i> , Chapter 4, Part 3, Section 104<br>Financial Management Systems<br><i>Local Government Regulation 2012</i> Chapter 5, Part 6 Spending<br><i>Local Government Regulation 2012</i> Chapter 6, Part 3 Default Contracting Procedures |
| Responsible Officer | Chief Executive Officer   |
| Adopted / Approved  | Executive Leadership Team Meeting, 27 March 2025  |
| Last Reviewed       | 2023  |
| Next Review Due     | March 2026  |
| Version             | 1 as a policy document  |

### 1. INTRODUCTION

#### 1.1 PURPOSE

This financial delegation applies to the procurement of all goods, equipment and related services, construction contracts and service contracts (including maintenance) by Council and regulates the disposal of assets. It also provides information on the roles and responsibilities of key officers involved in the purchasing function to ensure compliance with the Financial Management Systems as outlined in Section 104 of the *Local Government Act 2009* and the *Local Government Regulation 2012* Chapters 5 and 6.

#### 1.2 POLICY OBJECTIVES

The objective of this policy is to meet the governance principles and accountability standards in financial management.

### **1.3 COMMENCEMENT OF POLICY**

This Policy will commence on adoption.

### **1.4 SCOPE**

This policy applies to all Council employees.

## **2. POLICY**

### **2.1 CONTEXT**

The policy is designed to assist Council and its officers to:

1. Comply with procurement standards for all goods, equipment and related services,
2. construction contracts and service contracts (including maintenance) by Council; and
3. Comply with the standards for the disposal of assets; and
4. Meet the governance principles and accountability standards expected of all staff and officers of Diamantina Shire Council (Council) as outlined in the Diamantina Shire Council Governance Framework and Procurement Policy.

### **2.2 POLICY STATEMENT**

Council will maintain community confidence in its organisation and operations by promoting accountability, integrity and transparency.

## **3. STANDARDS AND PROCEDURES**

### **3.1 SPECIFIC AND STANDARD**

The Council delegates the Chief Executive Officer (CEO) the authority to incur financial expenditure on behalf of Council under the following provisions:

- a) Where expenditure has been provided for in Council's budget; or
- b) In the opinion of the Chief Executive Officer such expenditure is required because of genuine emergency or hardship (Section 173 LGR 2012 refers). Generally, this would only be used in the case of a declared emergency.

Other officers may only incur expenditure on behalf of the Council if:

- a) The officer has been granted financial delegation by the Chief Executive Officer; and
- b) Expenditure is provided for in Council's budget; or
- c) In the case of genuine emergency or hardship and the power to incur expenditure in these circumstances has also been delegated.

Officers with a financial delegation are authorised to order / approve orders for goods and services (up to their financial delegation) against jobs over which they have clear operational authority and budget responsibility. For example:

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- a) Plant parts should only be procured by the Workshop Supervisor, in the ordinary course of business.
- b) ICT Items should only be procured by the IT Officer.

It is a requirement as an officer with a purchasing limit that you are aware of, and apply, Council's Procurement Policy. Failure to do so may lead to disciplinary action.

Acting Officer Duties – During the course of the financial period officers may be appointed to higher duties or may be undertaking term appointments and such officers will assume the relevant delegation authority, while in an acting role.

**Table 1: Procurement Delegation Limits**

| POSITION                           | Financial Authority* | Comments  |
|------------------------------------|----------------------|---|
| <b>EXECUTIVE SERVICES</b>          |                      |   |
| Chief Executive Officer            | Unlimited            | Council resolution to support procurement above \$200,000 |
| <b>CORPORATE SERVICES</b>          |                      |   |
| Director Corporate Services        | \$100,000            |   |
| Finance Manager                    | \$15,000             |   |
| Stores Officer                     | \$15,000             | Replenishing current stores / inventory items only        |
| <b>PEOPLE AND GOVERNANCE</b>       |                      |   |
| Director People & Governance       | \$30,000             |   |
| Safety & Quality Coordinator       | \$15,000             |   |
| <b>COMMUNITIES</b>                 |                      |   |
| Director Communities               | \$50,000             |   |
| Tourism Manager                    | \$15,000             |   |
| Community Development Coordinator  | \$5,000              |   |
| <b>INFRASTRUCTURE</b>              |                      |   |
| Director Infrastructure Service    | \$100,000            |   |
| Town Services & Facilities Manager | \$30,000             |   |
| Works Manager                      | \$75,000             |   |
| Workshop Supervisor                | \$25,000             |   |
| Technical Projects Officer         | \$10,000             |   |
| Town Supervisor                    | \$5,000              |   |
| Facilities Coordinator             | \$10,000             |   |

\* Procurement s298 LGR

Entering into Contracts S224-235 LGR

#### 4. REFERENCE AND SUPPORTING INFORMATION

##### 4.1 DEFINITIONS

To assist in interpretation, the following definitions shall apply:

| WORD / TERM | DEFINITION                                     |
|-------------|--|
| CEO         | Chief Executive Officer                        |
| Council     | Diamantina Shire Council                       |
| Employee    | All staff employed of Diamantina Shire Council |

##### 4.2 RELATED POLICIES, LEGISLATION AND DOCUMENTS

| LINKS TO SUPPORTING DOCUMENTATION             |
|---|
| Diamantina Shire Council Governance Framework |
| Local Government Act 2009                     |
| Local Government Regulation 2012              |
| Procurement Policy                            |
| Procurement Procedure                         |

##### 4.3 VERSION CONTROL

| VERSION NUMBER     | DATE ADOPTED/APPROVED                            |
|--------------------|--|
| Version 1 Original | 27 March 2025, Executive Leadership Team Meeting |

Approved by

Julianne Meier  
Chief Executive Officer