

## STATEMENT

In order to comply with the Local Government Act 1995 and clause 11 of the Local Government (Financial Management) amendment Regulations, Resource Recovery Group (RRG) has developed procedures for the authorisation of and payment of accounts.

## SCOPE

The Council approves delegated authority to the Chief Executive Officer (CEO).

## OBJECTIVES

- To comply with reg 11 of the Local Government (Financial Management) amendment Regulations
- To deliver a best practice approach and procedures for the authorisation of and payment of accounts

## ROLES & RESPONSIBILITIES

The CEO or employees authorised by the CEO, shall authorise the payment of accounts, provided the expenditure is provided for in the budget or approved in accordance with section 6.8 of the Local Government Act 1995.

## CONTENT

### POLICY

#### 1. Purchasing Delegation

Only authorised employees are permitted to purchase goods and services. The limit to which an employee can purchase is specified in the "Employee Purchasing Delegations Authority". Delegated employees have a responsibility to ensure compliance with RRG purchasing policies and procedures.

#### 2. Approval of Accounts for Payment:

- Purchase of goods or services is required to be made by an employee authorised by the CEO by signing the official purchase order form. Employee can approve the purchase by signing the official purchase order form or approve the purchase order (PO) in the SAP system.
- In circumstances where it is impractical to issue an official order, an authorised employee is to sign the invoice or obtain a receipt at the time of purchase. Authorised employee can either sign on the invoice or approve the invoice in the SAP system.
- Invoices are to be signed by the authorised employee, certifying receipt of the goods or services prior to payment. This can be done by signing on the invoice or by approving Goods Received Purchase Order (GRPO)/AP invoice in the SAP system.

#### 3. Timing of Payments

- Invoices received are to be date recorded or where invoices are not recorded the date received is assumed to be 3 days after the invoice date.

Issued: August 2024	Review Date: August 2026	Title: COUNCIL POLICY NO 2.2 AUTHORISATION & PAYMENT OF ACCOUNTS	Version 8
Prepared: MF	Reviewed by: EMGC	Approved: COUNCIL	Page 1 of 3
Printed documents are not controlled. Check the electronic version for the latest version			

## COUNCIL POLICY NO 2.2 AUTHORISATION & PAYMENT OF ACCOUNTS

- b. Payment of invoices are in due in accordance with RRG purchase order conditions within 30 days after the end of the month unless otherwise agreed in writing.

#### 4. Payment of Accounts:

- a. All cheque vouchers for the payment of accounts are to be signed by any two (2) employees as approved by the CEO.
- b. Electronic funds transfer vouchers for payments below \$1,000 are to be signed by any one (1) employee, as approved by the CEO.
- c. Electronic funds transfer vouchers for payment above \$1,000 are to be signed by any two (2) employees as approved by the CEO. Employees with delegation are not approved to authorise or sign for any purchases that they have authorised. This is in accordance with RRG's internal control for segregation of duties.
- d. All banking transactions for electronic funds transfers and direct debits are to be signed by any two (2) employees as approved by the CEO.
- e. A list of accounts so paid is to be presented to the next ordinary meeting of the council and included in the minutes of that meeting and the payment vouchers so listed.

#### REFERENCES & REVIEW

<b>Statutory Compliance</b>	<ul style="list-style-type: none"> <li>▪ Local Government Act 1995 &amp; Financial Management Regulations</li> </ul>	
<b>Organisational Compliance</b>	<ul style="list-style-type: none"> <li>▪ Purchasing Policy No 2.5</li> <li>▪ Staff Procurement Standard No 2.3</li> <li>▪ CEO Delegated Authorities Register</li> <li>▪ Internal Control for Segregation of Duties</li> <li>▪ Procurement Plan and Budget</li> </ul>	
<b>Approved by</b>	Regional Council	
<b>Related Documents</b>	<ul style="list-style-type: none"> <li>▪ Employee Purchasing Delegation Authority No 2.4</li> </ul>	
<b>Next Review</b>	August 2026	
<b>Policy Administration</b>	<b>Responsible Officer</b>	<b>Review Cycle</b>
Corporate (Finance)	Executive Manager Governance & Culture	Biennial
<b>Risk Rating</b>	Risk Register –High	
<b>Location of document</b>	RRG Website – Members Area Staff Intranet RRG, 9 Aldous Place, Booragoon – Corporate Services	

Issued: August 2024	Review Date: August 2026	Title: COUNCIL POLICY NO 2.2 AUTHORISATION & PAYMENT OF ACCOUNTS	Version 8
Prepared: MF	Reviewed by: EMGC	Approved: COUNCIL	Page 2 of 3
Printed documents are not controlled. Check the electronic version for the latest version			

### DOCUMENT CONTROL REGISTER

Date	Review	No.	Author	Resp Officer	Council
2004	Original	1	MAF	MAF	25/11/2004
2012	Review	2	DCS	DCS	26/07/2012
2014	Review	3	EMCS	EMCS	28/08/2014
2016	Review	4	EA	EMCS	30/06/2016
2018	Review	5	EMCS	EMCS	21/06/2018
2020	Review	6	EMCS	CEO	27/08/2020
2022	Review	7	MCS	CEO	26/05/2022
2024	Review	8	MF	EMGC	22/08/2024

Issued: August 2024	Review Date: August 2026	Title: COUNCIL POLICY NO 2.2 AUTHORISATION & PAYMENT OF ACCOUNTS	Version 8
Prepared: MF	Reviewed by: EMGC	Approved: COUNCIL	Page 3 of 3
Printed documents are not controlled. Check the electronic version for the latest version			