

Policy Name:	Expenditure
Classification:	Public – Council Policy
Adopted:	27 May 2025
Frequency of Review:	Triennial
Last Review:	April 2025
Next Review Due:	April 2028
Responsible Officer(s):	Director Business Services
Policy and Code of Practice Manual File Ref:	CC10/2601
Council File Reference:	CR23/6772
Legislation Authority:	Local Government Act 1999 (the Act)
Related Policies and Codes:	Procurement Policy Budget Management Policy
Related Procedures:	

1. BACKGROUND

Section 44 (2) of the Act, provides that delegations may be made to:

- an employee of the Council; or
- the employee of the Council for the time being occupying a particular office or position.

Pursuant to Section 137 of the Act, Council may expend its funds as it thinks fit in the exercise, performance or discharge of its powers, functions or duties required by the Act or other relevant legislation.

2. PURPOSE

2.1. This Policy is a necessary tool for sound financial management providing the following benefits: **Public accountability and transparency** – Policies and procedures publicly document the Council's position on which it will base its decisions. They demonstrate the Council's commitment to sound financial management and establish transparency for audit purposes.

- **Ensuring a considered approach** – The formal adoption of carefully documented policies and procedures helps ensure that the Council's position on each issue has been properly considered, having regard to alternative approaches and the wider policy and statutory context.
- **Consistency of decision making** – By adopting clear Council policies and procedures a consistent basis for decision-making over time is established.

While the Council can make a decision contrary to its adopted policy, it needs a deliberate decision to do so which helps to ensure that proper consideration has been applied.

- **Clear guidance for staff** – Explicit policies and procedures set out the required approach, responsibilities and processes for staff to properly administer the financial business of the Council in accordance with its wishes and consistent with statutory requirements and sound financial management practices. This in turn protects staff from allegations of financial mismanagement as long as the policies and procedures are followed.

2.2. This Policy applies to all expenditure which is incurred by the Council. Expenditure must be properly authorised before the Council is to be committed to the expenditure.

3. PRINCIPLES

- 3.1. The Council operates in an environment which is subject to public scrutiny and legislative requirements. The Council is required to ensure that financial resources are allocated in an effective and efficient manner to ensure that “best value” is achieved and the continuation of service provision in the most efficient and cost effective manner.
- 3.2. When purchasing goods and services to support the operations of the Council, consideration is required to be given to;
- obtaining value for money consistent with specified standards of quality and service;
 - minimising risks to the Council and Staff; and
 - ensuring transparency in all decision making.
- 3.3. All purchases must comply with Council’s Procurement Policy and associated procedures.
- 3.4. The general guidelines to be followed for all expenditure, which should be paid for only after:
- the purchase of goods and/or services has been properly authorised;
 - the services provided and or a goods received, have been checked for quality, quantity and performance criteria agreed at the time the purchase was approved; and
 - the invoice details have been verified;
 - against purchase requisition / order / approval;
 - to evidence receipt of goods / services;
 - for correct pricing, extensions and additions; and
 - to ensure all available discounts and incentives have been availed.
- 3.5. The Delegation of Authority sets out a list of staff with the authority to approve the purchase of goods and services. The Delegation level is based on the position and the value of the purchase.
- 3.6. At the time of expenditure commitment, authorised signatories must satisfy themselves that the general guidelines have been followed.

4. POLICY DETAIL

- 4.1. In respect to approval of expenditure, the delegation is limited to the expenditure of money on works, services and operations which are contained in the Annual Budget Plan as adopted by the Council. Expenditure in excess of the approved budget, are to be authorised in line with the Council Budget Management Policy.
- 4.2. All invoices and commitment of expenditure must be authorised for payment in line

with the Delegation of Authority listed in:

- Schedule 1: Delegation of Authority; and
- Schedule 2: Delegation of Authority – Specified Transactions.

4.3. If repairs associated with Work Health and Safety or security are required to be attended to after normal working hours, the relevant officer is authorised to purchase whatever goods or services are required to carry out the repair or secure the situation until the next working day. However, the relevant officer is required to use discretion regarding the level of repair affected.

5. REVIEW AND EVALUATION

This Policy will be reviewed on a triennial basis.

The Chief Executive Officer will report to Council on the outcome of the evaluation and if relevant make recommendations for amendments, alteration or substitution of a new Policy.

The Policy will not be altered or substituted so as to affect a process already commenced.

6. FURTHER INFORMATION

Further information about this Policy can be obtained by:

Telephone: 8522 9211

Email: council@gawler.sa.gov.au

Appointment: Town of Gawler Administration Centre, 43 High Street, Gawler East.

Letter: PO Box 130, Gawler SA 5118

7. AVAILABILITY OF POLICY

The Policy is available to be downloaded, free of charge, from Council's website at www.gawler.sa.gov.au.

A printed copy may be purchased on request from the Council's Administration Centre.

SCHEDULE 1: DELEGATION OF EXPENDITURE AUTHORITY

Nature & Level			Limits (per transaction)
<i>All expenditure within approved budgets (excludes Specified Transactions as per Schedule 2)</i>			
Chief Executive Officer			\$1,000,000
Director			\$300,000
Manager Level 1			\$100,000
Manager Level 2			\$50,000
Budget Holder Level 1			\$20,000
Budget Holder Level 2			\$5,000
Manager Level 1	Manager Level 2	Budget Holder Level 1	Budget Holder Level 2
Manager Finance and Procurement	Manager Information Management	Team Leader Development Assessment	Civic Centre – Operations Coordinator
Manager Infrastructure Delivery	Manager People and Culture	Coordinator Maintenance Services & Response	Civic Centre – Cultural Heritage Centre Coordinator
Manager Operations	Manager Library and Community Services	Team Leader Governance	Aquatic Centre Lead
	Manager Recreation and Leisure Services	Team Leader Home Assist and Volunteering	Aquatic Programs Coordinator
	Manager Communications and Engagement	Team Leader Horticulture & Biodiversity	Recreation Services Lead
	Manager Development Services & Assessments	Project Manager Capital Works	Tourism and Grants Officer
	Manager Environment and Regulatory Services	Team Leader Civil & Stormwater	
	Manager Assets		
	Manager Growth		

Standing Delegations

Where the relevant Director / Manager is not available, other Director's, , Managers and Chief Executive Officer can authorise invoices for payment in their absences, up to their respective delegation.

SCHEDULE 2: SPECIFIED TRANSACTIONS

<u>Nature & Level</u>	Limits (per transaction)
Payroll (including employee deductions)	People and Culture Advisor (fortnightly payroll)
Taxation related payments (GST, FBT, PAYG etc)	Manager Finance and Procurement
Reimbursement of personal expenditure Director Other employees	Chief Executive Officer Immediate Manager
Insurance Renewals	Manager People and Culture <\$300,000
Insurance Claim Settlements	Director Business Services <\$10,000 Manager People and Culture <\$5,000
Provision for Doubtful Debts	Chief Executive Officer <\$5,000 Director Business Services <\$2,500 Manager, Finance and Procurement <\$200
Write off bad debt against provision	Chief Executive Officer <\$5,000 Director Business Services <\$2,500 Manager, Finance and Procurement <\$200
CEO and Council Member Office	Executive Assistant to CEO and Mayor <\$5,000