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## 1. REQUIRED INFORMATION

### 1.1 Policy Statement

All financial commitments and expenditure must be within approved budget allocations and authorised in accordance with the Delegations of Authority. Any expenditure outside approved budget allocations requires prior approval from the Chief Executive (CE). All unbudgeted expenditure approved by the CE must be reported to the Board via the finance report.

### 1.2 Procedures

#### 1.2.1 Purchase and Expenditure Requirements

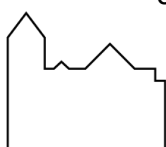
- All purchases of goods and services over \$300 must be approved in writing prior to commitment of expenditure, in accordance with delegation limits. No payment will be processed without evidence of prior approval.
- All IT purchases must be approved by an Executive team member.
- All capital purchases with a value of \$10,000 or greater must be approved by the Finance and Risk Committee in accordance with the Fixed Assets Policy and the Delegations of Authority. Capital purchases below \$10,000 may be approved in accordance with the applicable financial delegation levels. Once a capital purchase is approved, Administration will arrange the purchase.
- Petty Cash reimbursements are the only payments that may be made directly in cash with prior approval.
- Corporate credit cards must only be used for authorised Carclew business purposes and in accordance with the Corporate Credit Card Policy.

#### 1.2.3 Signatories

- Signatories must ensure that all expenditure approvals are supported by appropriate documentation and that records are retained in accordance with organisational record keeping requirements

#### 1.2.4 Expenditure Authority

- Employees must not approve or authorise expenditure, reimbursements, or transactions from which they may personally benefit or where an actual, potential or perceived conflict of interest exist. Such expenditure must be approved by an appropriately authorised delegate.
- All expenditure must be within a staff member's delegated authority unless approved by a staff member with the appropriate delegated authority (see Table of Delegations).
- Delegated authority may not be split across multiple transactions for the purpose of avoiding approval thresholds.



## 2. TABLE OF DELEGATIONS

### 2.1 Capital Purchases

All amounts are GST exclusive

| Delegate             | Level of Expenditure | Process                                                                                                                                                                           |
|----------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Finance Subcommittee | > \$10,000           | Request presented to Finance Subcommittee which includes three quotes (or equivalent) and a written rationale/recommendation<br>All assets must be included on the Asset Register |

### 2.2 Disposal of Assets

| Delegate                             | Level of Expenditure                              | Process                                                                                                                                                                                                                                                                         |
|--------------------------------------|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Head of Finance & Corporate Services | Disposal of assets (fair value < \$1000 per item) | Requests for decommissioning of equipment and disposal of assets must be referred to the Head of Finance & Corporate Services, or role with delegated responsibility. Disposals of assets with individual fair value > \$1k will be taken to Finance Subcommittee for approval. |

### 2.3 Budgeted Expenditure

| Delegate                                                         | Level of Expenditure | Process                 |
|------------------------------------------------------------------|----------------------|-------------------------|
| Board                                                            | >\$500,000           | Budget-Approved-P/Order |
| Chief Executive or Delegate                                      | \$0 to \$500,000     | Budget-Approved-P/Order |
| Executive Leadership (SS/SM)                                     | \$0 to \$100,000     | Budget-Approved-P/Order |
| Executive Leadership – Head of roles and Specialist (ASO8, ASO7) | \$0 to \$50,000      | Budget-Approved-P/Order |
| Managers and Leads (ASO6, ASO5)                                  | \$0 to \$25,000      | Budget-Approved-P/Order |
| Coordinator (ASO4)                                               | \$0 to \$10,000      | Budget-Approved-P/Order |
| Coordinator (ASO3)                                               | \$0 to \$5,000       | Budget-Approved-P/Order |
| All other staff                                                  | \$0 to \$1000        | Budget-Approved-P/Order |

## Unbudgeted Expenditure

| Delegate                    | Level of Expenditure | Process                                    |
|-----------------------------|----------------------|--------------------------------------------|
| Board                       | >\$50,000            | P/Order (per 1.2.1 above)                  |
| Chief Executive or Delegate | \$0 to \$50,000      | P/Order (per 1.2.1 above)                  |
| All other staff             | \$0 to \$50,000      | P/Order (per 1.2.1 above) – Approved by CE |

## 2.4 Petty Cash

| Delegate                                                                 | Level of Expenditure | Process                                                                         |
|--------------------------------------------------------------------------|----------------------|---------------------------------------------------------------------------------|
| All Signatories                                                          | up to \$500          |                                                                                 |
| Chief Executive/Senior Executive Leadership/Head of roles and Specialist | > \$500              | Approval required prior to written petty cash request being submitted to Admin. |

## 2.5 Appointment of Staff and Casual Contractors

| Delegate                                                         | Level of Salary               | Process                                                      |
|------------------------------------------------------------------|-------------------------------|--------------------------------------------------------------|
| Board                                                            | Chief Executive Contract      | Board and approved recruitment procedure                     |
| Chief Executive or Delegate                                      | All staff contracts           | CE and approved recruitment procedure                        |
| Executive Leadership (SS/SM)                                     | Casual Contractors < \$50,000 | Contractors' agreements and approved recruitment/procurement |
| Executive Leadership – Head of roles and Specialist (ASO8, ASO7) | Casual Contractors < \$20,000 | Contractors' agreements and approved recruitment/procurement |
| Managers and Leads (ASO6 – ASO5)                                 | Casual Contractors < \$10,000 | Contractors' agreements and approved recruitment/procurement |
| Coordinator (ASO4)                                               | Casual Contractors < \$1000   | Contractors' agreements and approved recruitment/procurement |
| Coordinator (ASO3)                                               | Casual Contractors < \$500    | Contractors' agreements and approved recruitment/procurement |

## 2.6 Dismissal of Staff and Contractors

| Delegate        | Process                                                                                                         |
|-----------------|-----------------------------------------------------------------------------------------------------------------|
| Chief Executive | To follow the guidelines of the Commissioner for Public Sector Employment and the <i>Public Sector Act 2009</i> |

## 2.7 Contracts and Leases

Falls within delegated expenditure

| Delegate              | Level of Expenditure                                                                     | Process                                                                                                                          |
|-----------------------|------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| Board                 | > \$300,000                                                                              | Program and budget approved                                                                                                      |
| Chief Executive       | < \$300,000                                                                              | Program and budget approved                                                                                                      |
| Board                 | Consultant contracts > \$50,000                                                          | Board approval – may be approved between Board meetings by Chair and Chair of Finance Subcommittee.                              |
| Board/Chief Executive | Non-cancellable, long term leases and licences and annual operational funding agreement. | Contracts requiring Common Seal signed in accordance with Section 14, Carclew Inc. Constitution and Rules Updated December 2024. |

## 2.8 Carclew Grants Programs

Regardless of expenditure all Carclew funding is approved by the Board

| Delegate                                               | Level of Expenditure | Process                                                |
|--------------------------------------------------------|----------------------|--------------------------------------------------------|
| Chief Executive or delegate                            | > \$500,000          | Following Board endorsement of funding recommendations |
| Executive Leadership/Head of roles (SS/SM, ASO8, ASO7) | < \$100,000          | Following Board endorsement of funding recommendations |
| Funding Manager                                        | <\$20,000            | Following Board endorsement of funding recommendations |

## 2.9 Payment Authorisation (Two signatories required for all payments)

| Delegate                                                                                | Level of Expenditure   | Process                                                   |
|-----------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------|
| Chair and Deputy Chair                                                                  | >\$500,000             | P/Order and cheque requisition – Board approval required. |
| Chief Executive or one Authorised Senior Executive Leadership and Chair or Deputy Chair | \$100,000 to \$500,000 | P/Order and cheque requisition                            |
| Chief Executive or delegate and one authorised signatory                                | > \$100,000            | Recurring payments eg. BAS, PAYG                          |
| Any two authorised signatories                                                          | < \$100,000            | Recurring payments eg. BAS, PAYG                          |
| Any two authorised signatories                                                          | < \$100,000            | P/Order and cheque requisition                            |

|                                                          |            |                            |
|----------------------------------------------------------|------------|----------------------------|
| Chief Executive or delegate and one authorised signatory | Any amount | Internal account transfers |
|----------------------------------------------------------|------------|----------------------------|

## 2.10 International Travel

| Delegate                                                       | Level of Expenditure                                                                        | Process                                                                               |
|----------------------------------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| Chief Executive (referred to Finance Subcommittee as required) | Within capacity of organisation's overall annual budget                                     | Approved in advance. Application must include costs, itinerary and expected outcomes. |
| Board                                                          | Chief Executive or Delegate travel, within capacity of organisation's overall annual budget | Approved in advance. Application must include costs, itinerary and expected outcomes. |