Financial Delegations Schedule

**Approving authority**  
Finance, Resources and Risk Committee

**Approval date**  
17 July 2017

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**Description**  
This document specifies the financial delegations and responsible authority for a range of financial related functions and activities, including the procurement of goods and services and conducting transactions. The delegations are consistent with the internal control structure requirements in the Financial and Performance Management Standard 2009 section 8 (1) (b) and the Financial Accountability Handbook - Information Sheet 2.2 What is a Control Environment.

**Related documents**

- [Authority to Sign Contracts and Agreements Schedule of Delegations](http://policies.griffith.edu.au/pdf/Authority to Sign Contracts and Agreements Schedule of Delegations.pdf)
- [Purchasing Policy](http://policies.griffith.edu.au/pdf/Purchasing Policy.pdf)
- [Assets Policy](http://policies.griffith.edu.au/pdf/Assets Policy.pdf)
- [Tender Board Constitution](http://policies.griffith.edu.au/pdf/Tender Board Constitution.pdf)
- [Losses Policy](http://policies.griffith.edu.au/pdf/Losses Policy.pdf)
- [Treasury Policy](http://policies.griffith.edu.au/pdf/Treasury Policy.pdf)

1. **INTRODUCTION**

Delegations of financial authority within the University are intended to ensure that the University operates effectively and efficiently by empowering its officers with appropriate financial delegations necessary to discharge their responsibilities.

The Vice Chancellor has the authority to revoke any of these delegations for particular positions or staff members, at his discretion.

2. **GENERAL PRINCIPLES**

Delegations are approved on the condition that:

- Delegations must be exercised in accordance with all Griffith University approved plans, policies and procedures and are exclusive of GST where applicable;
- Delegations are to be exercised subject to budgetary limitations;
- Delegations are applicable to a position, not to an individual person;
- Any delegation given to a position will also apply to any subsequent holder of that position, including those acting in the role, unless otherwise stated to the contrary;
Delegates may not exercise a delegation that will result, either directly or indirectly, in any tangible benefit to the delegate.

3. DEFINITIONS

3.1 Authority to Commit Funds and Refunds
Authority to commit funds (non-capital) and refunds, where appropriate, in relation to the procurement or payment of goods and services, including charges not raised against an official order. This includes Certification of Accounts for Payment and Refunds. Certification of Accounts for Payment and refund is the authority to generate payments, or refunds where appropriate, for University overheads, payments related to contractual agreements, and other non-discretionary costs such as rates, insurance and energy which are not covered by a purchase order.

3.2 Variations to Approved Commitments
Authority to approve variations to procurement contracts or orders which involve a new commitment of funds.

3.3 Authority to Commit Capital Funds
Authority to commit funds for the purposes of capital works, maintenance and refurbishment in accordance with the University's capital management plan.

3.4 Variations to Approved Capital Commitments
Authority to approve variations to procurement contracts or orders which involve a new commitment of funds within the overall project budget and which do not materially alter the location, size or use of a building or service.

3.5 Authority to dispose/write off assets
Authority to remove an asset from the University's asset register and to either sell, trade-in or write off that asset depending upon written down value and the reason for its disposal.

3.6 Writing off Losses
Authority to write off a loss which may result from a variety of causes including theft, writing-off bad debts, unauthorised acts and omissions and wilful destruction.

3.7 Signing of Cheques and Electronic Funds Transfers
The authority to sign or endorse cheques and authorise electronic fund transfers. The majority of University cheques are produced with digital signatures of the Vice President (Corporate Services) and the Chief Financial Officer. Cheque signatories are only required when the occasional cheque is raised by manual means or requires amendment. A list of these authorised staff, approved by the Chief Financial Officer is held and maintained by Business Services, Office of Finance.

Delegations for the transfer of funds for investment purposes and derivative transactions are to be carried out in accordance with the University Treasury policy.

4. TENDER PROCESS

The University tender process must be followed for all purchases in excess of $200,000. Details are provided in the Financial Management Practice Manual. Approval for these purchases is also outlined in the purchasing policy and Tender Board constitution and is within approved financial delegation limits.

Normal tender/quotation requirements can be waived in some instances. The authority to waive tenders is included in the attached schedule.
5. SCHEDULE OF FINANCIAL DELEGATIONS

The following schedule of financial delegations apply to the related financial transactions.
<table>
<thead>
<tr>
<th>Position</th>
<th>Authority to Commit Funds and Refunds</th>
<th>Variations to Approved Commitments¹</th>
<th>Authority to Commit Capital Funds</th>
<th>Variations to Approved Capital Commitments</th>
<th>Authority to dispose/write off assets (based on written down value)</th>
<th>Writing Off Losses</th>
<th>Signing of Cheques &amp; Electronic Funds Transfers (combination of any 2 approved delegates)</th>
<th>Authority to Waive Normal Quotation/Tender Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vice Chancellor</td>
<td>Unlimited</td>
<td>Unlimited</td>
<td>Unlimited</td>
<td>Unlimited</td>
<td>Unlimited</td>
<td>Unlimited</td>
<td>Unlimited</td>
<td>Unlimited</td>
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<tr>
<td>Senior/Deputy Vice Chancellors</td>
<td>Unlimited</td>
<td>Unlimited</td>
<td>-</td>
<td>-</td>
<td>Up to $100,000</td>
<td>-</td>
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<tr>
<td>Vice President (Corporate Services)</td>
<td>Unlimited</td>
<td>Unlimited</td>
<td>Unlimited</td>
<td>Unlimited</td>
<td>Up to $100,000</td>
<td>Up to $100,000</td>
<td>Unlimited</td>
<td>Unlimited</td>
</tr>
<tr>
<td>Pro Vice Chancellors</td>
<td>Up to $250,000</td>
<td>Unlimited</td>
<td>-</td>
<td>-</td>
<td>Up to $10,000</td>
<td>-</td>
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<td>-</td>
</tr>
<tr>
<td>Portfolio Deans</td>
<td>Up to $100,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>Up to $5,000</td>
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<tr>
<td>Heads of School²</td>
<td>Up to $50,000</td>
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<td>-</td>
<td>Up to $5,000</td>
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<tr>
<td>Research Centre Directors</td>
<td>Up to $50,000</td>
<td>-</td>
<td>-</td>
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<tr>
<td>- University Centres</td>
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<td></td>
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<tr>
<td>- Faculty Centres</td>
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<tr>
<td>Chief Digital Officer</td>
<td>Up to $250,000</td>
<td>-</td>
<td>-</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Chief Financial Officer</td>
<td>Up to $100,000</td>
<td>-</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Director, Campus Life</td>
<td>Up to $100,000</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>All Other Office Directors (including the Academic Registrar and Chief Digital Officer)</td>
<td>Up to $100,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Finance – Deputy CFO and Financial Controller, Treasury Director, and Head of Business Services</td>
<td>Unlimited for certification of accounts relating to University overheads</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>Up to $20,000</td>
<td>Up to $10,000</td>
<td>Unlimited for investments only</td>
<td>-</td>
</tr>
<tr>
<td>Members of Staff who have been nominated by one of the above and approved by the Chief Financial Officer. Each approval will include approval of a specific limit and specified fields.</td>
<td>Up to $50,000</td>
<td>-</td>
<td>-</td>
<td>Up to $50,000</td>
<td>Up to $20,000</td>
<td>Up to $10,000</td>
<td>Unlimited</td>
<td>-</td>
</tr>
</tbody>
</table>

1. this does not preclude other financial delegates from varying commitments or purchase orders as long as the total commitment, including any variation/s, are within the delegation level for that position to commit University funds.
2. includes Directors, QCA and QCGU.