

Financial Delegations Schedule

Approving authority	Finance, Resources and Risk Committee
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Document URL	http://policies.griffith.edu.au/pdf/Financial Delegations Schedule.pdf
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Description	<p>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.</p> <p>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.</p>

Related documents

[Financial Management Practice Manual - Delegations](#)
[Financial Management Practice Manual - Purchasing](#)
[Authority to Sign Contracts and Agreements Schedule of Delegations](#)
[Purchasing Policy](#)
[Assets Policy](#)
[Tender Board Constitution](#)
[Losses Policy](#)
[Treasury Policy](#)

[\[Introduction\]](#) [\[General Principles\]](#) [\[Definitions\]](#) [\[Tender Process\]](#) [\[Schedule of Financial Delegations\]](#)

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.

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.
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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 non-capital funds.

3.3 Authority to Commit Capital Funds

Authority to commit funds for the purposes of capital expenditure (including capital works, equipment, maintenance and refurbishment) in accordance with Table B.

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 and in accordance with Table B.

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, 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 tender/quotation requirements is included in the attached schedule.

5. SCHEDULE OF FINANCIAL DELEGATIONS

The following schedules of financial delegations apply to the related financial transactions:

Table A: all financial delegations apart from capital funds commitment and variation.

Table B: financial delegations to commit capital funds and to vary capital funds commitments.

Table A: Schedule of Financial Delegations (except for authority to commit capital funds as set out in Table B)

Position	Authority to Commit Funds (non-capital) and Refunds	Variations to Approved Commitments ¹ (non-capital)	Authority to dispose/write off assets (based on written down value)	Writing Off Losses	Signing of Cheques & Electronic Funds Transfers (combination of any 2 approved delegates)	Authority to Waive Normal Quotation/Tender Requirements
Vice Chancellor	Unlimited	Unlimited	Unlimited	Unlimited	-	Unlimited
Senior/Deputy Vice Chancellors	Unlimited	Unlimited	Up to \$100,000		-	-
Vice President (Corporate Services)	Unlimited	Unlimited	Up to \$100,000	Up to \$100,000	Unlimited	Unlimited
					-	-
Pro Vice Chancellors	Up to \$250,000 Unlimited for relevant PVC in relation to library acquisitions	-	Up to \$10,000	-	-	-
Portfolio Deans	Up to \$100,000	-	Up to \$5,000	-	-	-
Heads of School ²	Up to \$50,000	-	Up to \$5,000	-	-	-
Research Centre Directors		-	-	-	-	-
• University Centres	Up to \$50,000					
• Faculty Centres	Up to \$20,000					
Chief Digital Officer	Up to \$250,000 for digital and technology purchases					
Chief Financial Officer	Up to \$100,000 Unlimited for certification of accounts such as University overheads	Up to \$100,000 \$100,000-\$200,000 (jointly with other relevant Office Director)	Up to \$50,000	Up to \$50,000	Unlimited	Up to \$200,000 ⁴
Director, Campus Life	Up to \$100,000 Unlimited for certification of accounts such as University overheads	Up to \$100,000 \$100,000-\$200,000 (jointly with CFO)	-	-	-	-
All Other Office Directors (including the Academic Registrar and Chief Digital Officer)	Up to \$100,000 Unlimited for Director, Human Resources, in relation to payroll payments ³	Up to \$100,000 \$100,000-\$200,000 (jointly with CFO)	-	-	-	-
Finance – Deputy CFO and Financial Controller, Treasury Director, and Head of Business Services	Unlimited for certification of accounts relating to University overheads	-	Up to \$20,000	Up to \$10,000	Unlimited for investments only	-
Members of Staff who have been nominated by one of the above and approved by the Chief Financial Officer or the Deputy CFO. Each approval will include approval of a specific limit and specified fields.	Up to \$50,000 Unlimited for appropriate staff for certification of accounts such as University overheads	-	Up to \$20,000	Up to \$10,000	Unlimited	-

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. 3. Director, People and Wellbeing may authorise the Payroll Manager to process payroll payments.

4. CFO may authorise Head, Business Services and/or Procurement staff to authorise quotation exemptions.

Table B: Authority to Commit Capital Funds and to Vary Capital Funds Commitment

Position	Capital Management Plan		Specific capital expenditure		Capital expenditure funded from prior year capital and operating surplus (carry forward)		Vice Chancellor Strategic Development Fund (VCSDF)		Minor Capital Works (MCW) expenditure		Research capital expenditure		Emergency capital expenditure	
	Approval Authority ¹	Execute Authority ²	Approval Authority ¹	Execute Authority ²	Approval Authority ¹	Execute Authority ²	Approval Authority ¹	Execute Authority ²	Approval Authority ¹	Execute Authority ²	Approval Authority ¹	Execute Authority ²	Approval Authority ¹	Execute Authority ²
Council	unlimited	-	unlimited	-	>\$5m	-	VCSDF budget amount	-	MCW budget amount	-	-	-	>\$5m	-
Vice Chancellor	-	unlimited	-	unlimited	<\$5m	unlimited	Projects within budget amount	unlimited	Budget allocation between Groups	unlimited	-	-	<\$5m	unlimited
Senior Deputy Vice Chancellor	-	-	-	-	-	unlimited	-	-	-	unlimited	external grants	unlimited	-	-
Executive Group Member	-	-	-	-	-	unlimited	-	-	-	unlimited	-	unlimited	-	-
Vice President (Corporate Services)	-	unlimited	-	unlimited	-	unlimited	-	unlimited	-	unlimited	-	unlimited	<\$5m	unlimited
Chief Digital Officer	-	up to \$200,000	-	up to \$200,000	-	up to \$200,000	-	up to \$200,000	-	-	-	-	-	up to \$200,000
Director, Campus Life	-	up to \$500,000	-	up to \$500,000	-	up to \$500,000	-	up to \$500,000	-	up to \$500,000	-	-	-	up to \$500,000

¹ Approval authority includes allocation of funds to specific projects.

² Execute authority is within the limits and conditions of the approval authority's decision; and includes authorisation of contracts, purchase orders and invoices according to the Financial Management Practice Manual, and the Purchasing Policy.