

PURCHASE ORDERS

(1) OBJECTIVE

To maintain control over expenditure.

(2) PRINCIPLE

Procedures for the authorisation of and payment of accounts are required to ensure there is effective security for, and properly authorised use of, local purchase orders.

(3) ISSUES

- (a) Authority to sign purchase orders is limited to officers occupying nominated management positions. Officers acting in a nominated management position are authorised to sign orders.
- (b) Orders for goods and services can only be issued if;
 - (i) provision has been made for the purchase in the annual budget, or
 - (ii) the expenditure must be incurred in a financial year before the adoption of the annual budget, or
 - (iii) the expenditure is authorised in advance by resolution of an absolute majority of the Council where the expenditure is unbudgeted, or
 - (iv) the expenditure is authorised in advance by the Mayor in an emergency where the expenditure is unbudgeted.

POLICY

Officers holding the following positions are authorised to sign official Council Orders:

- Chief Executive Officer; no limit.
- Manager, Corporate and Community Services; limited to a maximum of \$50,000 per purchase order within departmental expenditure areas;
- Manager, Engineering Services; limited to a maximum of \$50,000 per purchase order within departmental expenditure areas;
- Manager, Development Services; limited to a maximum of \$50,000 per purchase order within departmental expenditure areas;
- Works Supervisor: limited to a maximum of \$5,000 per purchase order within departmental expenditure areas;
- Principal Environmental Health Officer: limited to a maximum of \$5,000 per purchase order within departmental expenditure areas;
- Finance Manager: limited to a maximum of \$2,000 per purchase order;

TOWN OF COTTESLOE POLICY

- Executive Officer: limited to a maximum of \$2,000 per purchase order;
- Engineering Assistant: limited to a maximum of \$500 per purchase order within departmental expenditure areas; and
- Assistant Works Supervisor: limited to a maximum of \$500 per purchase order within departmental expenditure areas.
- The following officers with a maximum of \$250 from their departmental expenditure areas:
 - Senior Ranger
 - Community Development and Events Officer
 - Building Maintenance Officer

ADOPTION: March 2014

REVIEW: March 2024