



**Patron**  
Hon Barry House MLC BEc, JP

Pathways SouthWest Inc  
ABN: 91 769 457 185  
P O Box 275  
Bunbury WA 6231  
1/14 Rose Street  
Bunbury WA 6230  
Telephone: 08 9791 1257  
Fax: 08 9791 3804

Email: [info@pathwayssouthwest.org.au](mailto:info@pathwayssouthwest.org.au)  
Website: [pathwayssouthwest.org.au](http://pathwayssouthwest.org.au)

# Financial Delegation Policy & Procedure

APPROVED BY: Pathways SouthWest Board of Management

APPROVAL DATE: January 2015

REVIEW DATE: January 2018

DOCUMENT NUMBER: POL01.15

VERSION: 4

THIS POLICY & PROCEDURE APPLIES TO: Pathways SouthWest Board of Management, Staff, Students, Volunteers, Consumers, Carers, other Stakeholders and the General Public

## Financial Delegation Policy & Procedure

### Policy

This policy outlines the delegations of financial authority on behalf of Pathways SouthWest Inc (Pathways).

### Procedure

All expenditure incurred by Pathways must be for Pathways purposes and must comply with organisational policies. Delegates have authority to commit the funds of the Pathways within the budget approved by the Board of Management (BOM).

The financial delegations contained in this document are applicable to a position and not to an individual person(s). When applying financial delegations, at any one point in time the authorising or delegated officer shall refer to the individual that is currently incumbent within the nominated role.

Financial responsibilities, either of the BOM or a delegated authority, apply to all funds received by Pathways.

If any conflict of interest occurs this must be declared in accordance with the Code of Conduct. Hence, no delegation should be exercised, either directly or indirectly, in any tangible benefit to the delegate.

The BOM is the approving authority for financial delegations within Pathways. The BOM has sole responsibility for the authorisation of all contracts and leases on behalf of the organisation.

The BOM delegates all financial expenditure within budgetary constraints to the CEO.

Any purchases or requisitions made outside of budgetary constraints must have prior approval and ratification from the BOM.

The Chief Executive Officer:

- in conjunction with the BOM, is responsible for coordination, amendment and review of all financial delegations and for the administration of financial delegations
- shall act in an advisory role for Pathways staff with regard to the administration and application of financial delegations.

The Management Team have the authority to perform the following tasks:

- Transfer of funds between bank accounts of Pathways
- Approval of fees for fee-paying programs of study
- Expenditure within budget allocations
- Signing of Pathways cheques/approving electronic transfer of funds
- Approval of petty cash advance
- Payment of petty cash amounts
- Authority to travel
- Placement of insurances
- Disposal of obsolete equipment
- Adjustment of Asset Register records
- To authorise the use and location of vehicles and equipment
- Approval to defer, waive or refund a charge or fee incurred
- CDHP Housing maintenance expenses
- Payment of salary and wages
- Reimbursement of approved expenditure
- Payments to meet legislative requirements, these are:
  - Staff superannuation contributions
  - Office of State Revenue for payroll tax, and
  - Deputy Commissioner of Taxation for PAYG tax, GST and FBT