

Introduction

The *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996* require a Council to develop a procedure for the authorisation of and the payment of accounts. This ensures that there is effective security for and properly authorised use of cheques, credit cards, purchasing cards, petty cash and any other methods by which goods can be obtained.

This policy is part of the process that provides clear guidelines to staff in regards to the final authorisation of payment and the signing of cheques.

Purpose

To establish the signing authority of staff for Municipal Fund payments, Trust Fund payments, direct entry payments, credit card payments and investment transfers.

Policy statement

1. Authority is vested in the Chief Executive Officer (CEO) to authorise and sign all payments (whether by physical or electronic signature/password). The CEO may delegate to the Director Community & Corporate, Director Infrastructure & Development, Manager Finance and the Senior Rates Officer the power to act as authorised and signatory officers.
2. Cheques and electronic payments and investment transfers will require the signature of any two authorised signatories.
3. The authorised signatories are only authorised to approve payment of accounts on the condition that such expenditure has been incurred in compliance with Section 6.8 of the Local Government Act 1995.
4. A list of all payments made are to be included in the agenda of the next Ordinary Meeting of Council to be received and included in the minutes of the meeting.
5. The list of all cheques paid and payments or transfers made is to be signed and certified by the CEO to the effect that all accounts paid have been certified as true and correct, correctly authorised and is approved expenditure. This responsibility may be delegated by the CEO to the Director Community & Corporate or Manager Finance.
6. Vouchers, supporting invoices and other relevant documentation will be made available for inspection by Councillors at any time following the date of payment and at the next Ordinary meeting of Council.

Application

The application of this Policy is to be considered in conjunction with the associated finance related policies.

Procedure

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Reviewer:	Director Community & Corporate	Legislation:	Local Government Act 1995 Local Government (Financial Management) Regulations 1996 – Reg 11
Adopted:	Minute SC0122, 19.01.99	Delegation:	103 & 29
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