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## **PDT DELEGATION OF AUTHORITY AND AUTHORITY LIMITS**

Approved by The Perth Diocesan Trustees  
Review Due

14 July 2015  
14 July 2018

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### **1. INTRODUCTION**

1.1 This policy and procedures sets out the authority limits for entering into contracts, commitments and appropriating Diocesan assets in the course of conducting the operations of the Diocese of Perth as well as the requirements for the delegation of those authority limits.

1.2 The following definitions apply to this Policy:

**PDT** means **The Perth Diocesan Trustees;**

**DC** means the **Diocesan Council**

**HR** means Human Resources Officer

**Diocesan Secretary** means **Secretary of the Perth Diocesan Trustees;**

**CFO** means **Chief Financial Officer**

**Senior Management** means the Registrar, Diocesan Property Services Manager, Group Hospitality Manager, Risk & Compliance Manager and the Warden Wollaston Theological College but not the Director of Professional Standards.

**Warden(s)** means **Warden(s) of a Parish;**

**Diocese** means the **Anglican Diocese of Perth;** and

**Policy** means this document “Policy and Procedures governing the delegation of authority and authority limits”.

### **2. OBJECTIVE**

2.1 Authorisation limits and their delegations within PDT help to ensure consistent good business practice and corporate governance across all departments of PDT thereby aligning objectives and procedures followed as well as safeguarding diocesan and parish assets.

2.2 The principal objectives of this Policy are to:

- (1) establish appropriate authority limits to enable effective decision making;
- (2) establish authority limits for entering into contracts, commitments and appropriating diocesan assets in the course of PDT conducting business on behalf of the Diocese, and
- (3) document the requirements for the delegation of those authority limits.

2.3 This Policy serves as a single point of reference for PDT’s authority limits. It does not replace other specific Policies of PDT or DC in relation to the procedures to be followed for particular types of activities and should be read in conjunctions with these other policies and procedures.

2.4 All clergy, wardens and lay staff members with authority are expected to familiarise themselves with their authorisation limits, along with related policies, and to exercise a duty of care with respect to decisions made and commitments and contracts entered into on behalf of PDT.

### **3. APPLICATION OF THE POLICY AND PROCEDURES**

3.1 The delegations and authority limits outlined in this Policy are applicable to all the employees of PDT.



#### **4. POLICY AND PROCEDURES REVIEW AND COMPLIANCE**

4.1 The custodian of this Policy is Diocesan Secretary. The custodian is responsible for allocating resources from time to time to review the effectiveness of the Policy in the Diocese

4.2 The Policy will be regularly reviewed and updated.

4.3 Compliance with the delegations and authority limits outlined in this Policy will be audited periodically as part of the annual PDT audit.

4.4 All employees and Wardens are required to be aware of and work within their authority limits. Senior Management must also ensure their direct reports are acting within the bounds of the delegations and authority limits outlined in this Policy; non-compliance may result in disciplinary action.

#### **5. GENERAL PRINCIPLES**

5.1 An individual may not act as if they had authority where they have no authority or where a transaction exceeds the individual's level of authority.

5.2 Where an individual's authority limit is exceeded by a single transaction, escalation to the next level of authority is to occur. In certain circumstances, such as large and/or unusual transactions, proper execution may require the approval of more than one PDT officer.

5.3 Delegations are attached to the position occupied not to the occupant of the position. The responsibilities of a position appear in a job description appropriate to the position.

5.4 There are 6 levels of delegation, which are as follows:

- Level 6 – PDT
- Level 5 – Diocesan Secretary
- Level 4 – Chief Financial Officer
- Level 3 – Senior Management
- Level 2 – Department Managers/Parish Wardens/HR Officer
- Level 1 – Wardens and Supervisors

5.5 Diocesan Secretary and the PDT will review the assigned delegation levels on an annual basis.

5.6 Sub-delegation

- (1) Where an individual has been appointed into a position temporarily that is in an "acting" capacity the delegation levels applicable to the position in which the individual is acting will automatically be sub-delegated to that individual as authority resides in the position unless otherwise stated in writing by the next level up.
- (2) Sub-delegation on a temporary basis is appropriate in circumstances where the individual normally responsible is absent for a period of more than three days
- (3) Sub-delegation requires written authority from an individual holding a position senior to that of the person whose authority is to be sub-delegated.
- (4) Delegation authority cannot be sub-delegated to temporary staff members.
- (5) A delegate who sub-delegates authority remains responsible and accountable for any decisions or actions taken by the delegate.

5.7 Practices that undermine the intention of delegations and authority limits outlined in this Policy are expressly prohibited. Such practices include:

- (1) Splitting large orders into smaller parts to override authorisation limits;
- (2) Entering a purchase order for either goods or services that is knowingly insufficient for completion of the work required or goods ordered; and

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- (3) A delegate’s power cannot be exercised where the individual with the power of delegation has a real and/or perceived conflict of interest. (See section 6, below.)

5.8 Where goods or services are to be purchased for more than one area of the Diocese, it is the total cost of the purchase for the whole Diocese that is to be authorised. This principle of aggregation should be applied whenever a single purchase forms part of a greater contract or purchase.

5.9 The value of a commitment is the cumulative value of that commitment to the end of term e.g. a maintenance contract of \$100,000 per annum for 5 years is to be valued at \$500,000.

## 6. RELATED PARTY TRANSACTIONS AND CONFLICT OF INTEREST

6.1 All transactions entered into on behalf of PDT must be at arm’s length. Refer to Policy 46 Corporate Governance and Policy 21 Other Interests.

6.2 Related Party Transactions in the normal course of business, with a value of less than \$20,000 can be approved by Diocesan Secretary (providing the Diocesan Secretary has no personal interest in the transaction).

## 7. CONTRACTS/STATUTORY APPLICATIONS

7.1 Contracts include all activities, negotiation, execution and ongoing management of contracts and agreements including heads of agreements and memoranda of understanding.

7.2 Delegation levels also extend to preliminary statutory applications for building and planning applications.

7.3 To assess the appropriate delegation level to approve a contract, the following will need to be considered and submitted in a business case supporting the contract application:

- (1) The risk that the contract will deliver to PDT.
- (2) The type of service to be delivered.
- (3) The value of the contract.
- (4) The expected contract term.

In determining the appropriate delegation authority per the Authority & Approval Matrix (attached to this Policy as an Appendix), the authority limits are categorised as:

- Budgeted or Usual – standard product, services and risk.
- Not Budgeted or not typical – nonstandard product, services, risk and mark-up.

### 7.4 Risk

The considerations included in the following table are to be used when determining whether a contract is “usual” for the purposes of the approval limits. Any other factors that may be known at the time of entering into the contract that may affect the risk level of PDT as a result of entering into the contract are also to be taken into account:

Usual contracts will exhibit the majority of the following features	Features of a “Not Typical” contract
<ul style="list-style-type: none"> <li>• The contract involves work which is core to the Diocese/PDT ongoing business activities.</li> <li>• There is nothing unusual in the contract payment terms and the risk of payment default is low.</li> <li>• The expected contract term is less than or equal to 5 years.</li> </ul>	<ul style="list-style-type: none"> <li>• Does not meet the criteria for a “Usual” contract.</li> <li>• The contract involves work the type of which has not previously been undertaken by PDT.</li> </ul>



Usual contracts will exhibit the majority of the following features	Features of a “Not Typical” contract
<ul style="list-style-type: none"> <li>• The contract does not include a liquidated damages clause or other penalties that could exceed 10% of the contract value.</li> <li>• Entering into the contract will not bring any public or media attention to the Diocese.</li> <li>• The contract is of such a nature that legal action is unlikely to occur.</li> </ul>	<ul style="list-style-type: none"> <li>• Subcontractors will have to be used who are not normally used by PDT and who are considered high risk.</li> <li>• The Contract is controversial, outside normal Diocese practice, structured in an unusual way, involves new technology or has major political, reputation, environmental, or community implications.</li> </ul>

### 7.5 Contract Value

Contract Value is to be calculated as the nominal value of the contract considering all payments to be made or received (including contingent payments). If it is believed that the contract will “grow” in value over the term then the expected end value of the contract should also be stated and used in valuing the contract for the purposes of this Delegation Authority.

### 7.6 Contract Term

- (1) Term of the contract from the date of commencement as stated in the contract until the contract termination date.
- (2) Where incentives to extend the contract beyond the termination date are such that extension is likely to take place, the extended term should be included in the consideration of the contract term.

### 7.7 Contract submission

All contracts, other than standard form contracts previously approved (e.g. PDT Standard Property Leases, REIWA Standard), are to be forwarded to Diocesan Secretary with a brief letter detailing the case for entering the contract.

The letter is to be signed by Senior Management/ Parish Warden recommending that the contract be executed by PDT.

### 7.8 Claims settlements and insurance claims.

See attached Authority & Approval Matrix.

## 8. EXPENDITURE

### 8.1 Quotes and Tenders (Procurement)

Diocesan Secretary and Senior Management have the responsibility to ensure that services, materials and labour are being procured at the best price taking into consideration any environmental or social impact.

The greater the procurement value, the more testing of price competitiveness is required by way of sourcing several quotes.

### 8.2 Expenditure for Overheads

See attached Authority & Approval Matrix

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### 8.3 Expenditure for property maintenance

See attached Authority & Approval Matrix

### 8.4 Travel

See attached Authority & Approval Matrix

### 8.5 Sponsorship/Donations

See attached Authority & Approval Matrix

### 8.6 Expense claims/credit card expenses

To be prepared and claimed in accordance with PDT policy.

### 8.7 Taxes

Significant payments will be required at regular intervals to meet PDT's commitments regarding Fringe Benefits Tax, Goods and Services Tax, PAYG Tax withheld.

The preparation and submission of returns is undertaken by the Chief Financial Officer utilising external consultants as deemed necessary by the Chief Financial Officer.

### 8.8 Legal Expenses

See attached Authority & Approval Matrix.

8.9 All insurance policies, the level of cover and the deductibles (excess) require Chief Financial Officer approval.

## 9. CAPITAL EXPENDITURE

9.1 Purchase of Investments in accordance with investment policy and by PDT from time to time may be authorised by Diocesan Secretary or Chief Financial Officer.

### 9.2 Land Acquisitions/Sales

See attached Authority & Approval Matrix

### 9.3 Operating Capital Expenditure

See attached Authority & Approval Matrix

### 9.4 Lease (Non-property) Commitments

The entering into of all lease commitments is to be considered as a capital expenditure decision and be subject to the capital expenditure (9.3) authority and approval policies.

### 9.5 Disposal of assets

See attached Authority & Approval Matrix.

## 10. FINANCIAL MANAGEMENT / TREASURY

10.1 This item covers all activities not listed under any other classification within this Policy which have a financial implication for the Diocese.

10.2 Approval limits are to be read in conjunction with other PDT policies. Where approval limits are different between delegations and authority limits outlined in this Policy and another diocesan or entity-specific procedure or policy:

- (1) the delegations and authority limits outlined in this Policy take precedence, however,
- (2) the lower approval limit is to apply in all instances.

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### 10.3 Banking

PDT utilises the Anglican Community Fund and Westpac Online facility and cheques to make payments to:

- Suppliers
- Employees
- The Australian Taxation Office

There are 2 categories of Anglican Community Fund and Westpac Online users:

- Authorisers and cheque signatories are to be a minimum of a Level 2. All payments, direct entry authorisations and signing of cheques require two authorisers.
- Authorisation of ACF or Westpac Online access or cheque signatories requires the authorisation of 2 Level 4 or above authorisers.

### 10.4 Forecasts and Budgets

PDT and DC are required to approve budgets and updated financial forecasts as appropriate.

Diocesan Secretary and Chief Financial Officer are required to authorise the consolidated budgets and updated financial forecasts prior to going to PDT or DC.

### 10.5 Corporate Credit Cards

Diocesan Secretary and Chief Financial Officer will allocate PDT Corporate credit cards as deemed necessary throughout the Diocese. Cardholders will be required to sign a Credit Card Usage agreement.

For general office purchases made on the PDT Corporate credit card, a statement of transactions is to be provided to the card holder for approval. Card holders are required to submit this statement together with tax invoices/receipts for all purchases on the PDT Corporate credit card.

### 10.6 Personal Expenditure Claims

Employees should endeavour to pay for business-related expenses using a PDT Corporate credit card.

From time to time, however, employees may incur out of pocket business-related expenses. When this occurs, out of pocket business-related expenses paid from the employee's own funds will be reimbursed by PDT. All such personal expenditure claims require authorisation from a person who is the Level of the person plus 1 (minimum Level 3).

Expenditure claims incurred by Diocesan Secretary are to be authorised by the Chairman of PDT.

### 10.7 Asset Write Off's, Extraordinary Provisions and Financial Adjustments

See attached Authority & Approval Matrix

10.8 With the exception of Anglican Community Fund only approved banking institutions are to be utilised for commercial banking requirements. When circumstances do not allow the use of an approved bank, specific authorisation for the use of a non-approved bank must be obtained from the PDT.

### 10.9 Derivatives, Hedging and Foreign Risk Management

It is expressly forbidden to enter into speculative derivative contracts and fixed price-hedging contracts, including currency fixing price hedging, without the prior approval of the Chief Financial Officer. Any contract with the potential to create an exposure greater than \$50,000 must be approved by the PDT. In the event that approval is granted, Diocesan Secretary and Chief Financial Officer must execute all transactions. Where there is doubt as to the nature of a transaction being a derivative, advice must be sought from the Chief Financial Officer.

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## 11. HUMAN RESOURCES

11.1 Diocesan Secretary has overall responsibility for Human Resources matters, including lay recruitment and employee conditions.

NB: The Archbishop is responsible for recruitment and appointment of clergy.

11.2 Activities relating to the administration of personnel within the PDT are to be directed to the Human Resources Officer. With the exception of clergy, no appointment or action leading towards an appointment, whether by way of internal or external selection processes, will be made without discussion with the HR Officer. To ensure procedural correctness, offers of employment and related remuneration must be approved by Diocesan Secretary.

11.3 Diocesan Secretary and/or the HR Officer as appropriate are to be consulted on all Human Resources related activities listed below in addition to any authorisation required.

Activity	Authority Level
11.4 <b>Appointment of staff (both permanent and contractors) including advertising of the position, signing of employment contracts and negotiation of terms:</b>	
(1) Replacements within three months of previous staff member's termination (excluding termination as a consequence of redundancy)	
(a) At same or less gross annual salary	Min Level 3
(b) At higher annual salary	Level 5
(2) New positions	
(a) Detailed in budget and appointment is in accordance with what was budgeted.	Min Level 3
(b) Not detailed in budget	Level 5
(3) Confirm appointment following probationary period	Min Level 3
11.5 <b>Termination of staff</b>	
(1) Confirm resignations and retirements	Level of terminating staff member plus 1 (min level 3)
(2) Approve redundancy	
(a) Detailed in budget and termination is in accordance with what was budgeted	Level of terminating staff member plus 1 (min level 3)
(b) Not detailed in budget	Level 5
(3) Approve dismissals	Level 5
(4) Approve termination during probation period.	Level of terminating staff member plus 2 (min level 3)

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11.6	<b>Employment Contract Changes</b>	
	(1) Changes to terms unrelated to remuneration.	Level of staff member plus 1 (min level 3) in consultation with HR
	(2) Changes to terms related to remuneration.	Level of staff member plus 1 (min level 3) in consultation with HR
	(3) Internal transfers.	Level of staff member plus 1 (min level 3) in consultation with HR
	(4) Temporary changes in relation to staff acting in higher positions.	Level of staff member plus 1 (min level 3) in consultation with HR
11.7	<b>Salary packaging approval including authorisation of novated lease agreements.</b>	Level of staff member plus 1 (min level 4) in consultation with HR
11.8	<b>Approval of leave of absence</b>	
	(1) In relation to	
	(a) illness and non-work-related injury,	Level of staff member plus 1 (min level 3)
	(b) workplace injury,	To be approved minimum level 4 in consultation with HR
	(c) bereavement; and or	Level of staff member plus 1 (min Level 3)
	(d) caring	Level of staff member plus 1 (min level 3)
	(2) Leave without pay	Level 5
	(3) Long service leave	Level of staff member plus 1 (min level 3)
	(4) Purchased Leave – capped at 50% of accumulated leave	Min level 5
	(5) Maternity and Paternity leave	Min level 5
	(6) Study leave	Min level 5
	(7) Time off in lieu (TOIL)	Min level 3 in excess of 1 day Level 5
	(8) Conference leave	Min level 5
	(9) In relation to:	
	(a) Emergency services duties;	Min level 5
	(b) Defence Force Reserves training;	Min level 5



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	(c) Participation in international sporting events; and or	Min level 5
	(d) Jury duty.	Min level 3
11.9	<b>Performance management</b>	
	(1) Undertake performance management activities in consultation with PC	Min Level 3
	(2) Confirm to PC that performance management has taken place and provide copy of appraisal	Min Level 3
11.10	<b>Approve promotions</b>	
	(1) Detailed in budget and promotion is in accordance with what was budgeted.	Min Level 3
	(2) Not detailed in budget	Min Level 5
11.11	<b>Remuneration adjustments</b>	
	(1) Increases in relation to promotion	Refer 11.10
	(2) Adjustments not in relation to promotion and including bonuses	Level 5
11.12	<b>Approval of allowances and claims in relation to:</b>	Refer to the applicable policy where relevant
	(1) Overtime (2) Use of Private Vehicle (3) First aid allowance payments (4) Travel and accommodations (5) Professional Memberships (6) Telephone Usage (7) Other sundry out of pocket business related expenses	If there is no other Policy - for Overtime, Level 5 - for all others, min Level 3
11.13	<b>Staff development and training</b>	Level of staff member plus 1 (min level 3) in consultation with HR up to a value of \$1,000  For amounts over \$1,000, Level 5
11.14	<b>Industrial Relations</b>	
	(1) Appoint mediators	Level 5 in accordance with specific instructions from HR
	(2) Resolve equal opportunities disputes	
	(3) Resolve industrial disputes	

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### 12. PAYROLL

The processing and payment of regular payroll, superannuation and related payments is required to meet contractual and legislative commitments.

Authority for payments discharging payroll related commitments, including superannuation is the same as authorities outlined in section 10.3(2).

### 13. OCCUPATIONAL HEALTH AND SAFETY (OSH)

13.1 This section refers to all activities relating to the maintenance of a safe working environment at all entities within PDT.

13.2 Approval of OSH allowances is to be authorised by one Level above the claimant.

Activity	Authority Level
13.3 Approve OSH Plans for PDT	Level 5
13.4 Approve new OSH policies and amendments.	Level 6
13.5 Approve incident and injury reporting and investigation forms.	Level 3
13.6 Resolve workers' compensation claims.	Level 4

### 14. LITIGATION AND LEGAL

Wherever possible the approved PDT Legal Counsel should be utilised so as to ensure that the legal advice received is based on an understanding of PDT as a whole.

Activity	Authority to be delegated by
14.1 Engage external legal counsel	Level 5
14.2 Settle litigation <ul style="list-style-type: none"> <li>a. Settlement less than or equal to \$50,000</li> <li>b. Settlement more than \$50,000</li> </ul>	Level 5 PDT Level 6

### 15. INFORMATION AND COMMUNICATION TECHNOLOGY (SYSTEMS) AND DATA MANAGEMENT

15.1 All activities relating to the acquisition, management and disposal of hardware and software including system access.

The Systems consultants are to be consulted on all IT related activities listed below in addition to any authorisation required.

Activity	Authority to be delegated by
15.2 Approve new IT policies and amendments.	PDT
15.3 Approve and/or suspend access to PDT computer systems and databases.	Level 3

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15.4	Approve changes to system configuration as well as system development.	Level 5
15.5	Purchasing and leasing of software and hardware.	
	(a) Within budget.	Level 3
	(b) Not Within budget.	Level 5

15.6 Data is any source of information in either hard copy form or contained within PDT servers or databases.

15.7 Authorisation limits for all activities relating to the creation, management and disposal of data including provision of access to data management are as set out in the table below:

Activity		Authority to be delegated by
15.8	Administration of data bases	Level 3
15.9	Archiving of documents	Level 3
15.10	Destruction of data	Level 3
15.11	Approval of access to information to individuals outside the Diocese.	Level 3

## 16. STRATEGIC MANAGEMENT

16.1 All activities relating to the strategy and plans for PDT in accordance with the overall mission of the Diocese as a whole.

Activity		Authority Level
16.2	Strategic Plan, Goals and Objectives	PDT
16.3	Governance	PDT
16.4	Administration	
	(1) Authorise significant administrative changes affecting more than one business unit.	Level 5 & Level 4
16.5	Agreements and Contracts:	
	(1) Contracts	Refer section 7
	(2) Joint venture or partnering agreements	PDT
16.6	Policy setting:	
	(1) PDT policies	PDT
	(2) Policies which do not override PDT policies, and which relate only to a specific business unit.	Level 5

## 17. MEDIA, INTERNAL AND EXTERNAL PUBLICATIONS

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17.1 This section relates to external communications including media releases and online publications relating to activities of PDT.

Note: media releases relating to the wider Diocese and those from the Episcopal area are for the Archbishop's approval.

Activity		Authority to be delegated by
17.2	Media Liaison	Level 5
17.3	Financial Reports for Synod:	PDT
17.4	Publication of entity specific information for internal use such as circulars and multimedia presentations.	Level 3
17.5	Approval of business unit specific operational procedures Policy's	Level 3
17.6	Approval of official Diocesan publications for external use including newsletters and multimedia presentations.	Archbishop
17.7	Addition, alteration or removal of information from the Diocesan website relating to PDT's activities.	Level 3

### 18. DELEGATION OF PDT SIGNING AUTHORITY

See attached Authority & Approval Matrix.

### 19. OTHER DELEGATION

Activity		Authority to be delegated by
i.	Trust beneficiaries	Level 5
ii.	Agencies and Schools	Level 5
iii.	Other ACF Customers	Level
iv.	Donors	Level 5 in consultation with the Archbishop
v.	Grant-making bodies	Level 5
vi.	Indigenous affairs	Level 5 in consultation with the Archbishop

Appendix: Authority Approval Matrix.

Authority & Approval Matrix - Subject to detail of comprehensive Policy 20

15-Jul-15

Ref #	Item for approval	Authority	Approval If budgeted or usual	Approval If not budgeted or not typical	Signing Delegation	Power of Attorney to be used	Comments "Usual" contracts refer to typical type of contract for the Department
			<b>Where outside Management's authority, approval of PDT is required.</b>				
							<b>All authorities subject to any specific directives/policies of PDT and DC PDT APPROVAL REQUIRED FOR ALL MATERIAL DECISIONS &amp; POLICY</b>
	<b>Contracts</b>						
7.00	Contracts Property Leases	3 DPSM 4&5 DS or CFO 4&5 DS & CFO 6 PDT	< 200,000 < 2,000,000 < 12,000,000 > 12,000,000	N/A	DDS or DS or DF DDS or DF Seal over \$1m Seal Seal	Yes Yes Yes No	Contracts to be in accordance with recommendations from managing agents appointed by PDT and PDT standard lease documents used where ever possible. All leases that can be registered with landgate to be signed under seal.
	Building Contracts	3 DPSM 5 DS 4&5 DS & CFO 6 PDT	< 1,000,000 < 2,000,000 < 4,000,000 > 4,000,000	N/A	DDS DS DS Seal	Yes Yes Yes No	Appropriate professional consultants to be commissioned to provide advice as necessary.
	Sundry Operating Contracts	2 W 3 DPSM 4&5 DS or CFO 6 PDT	< 20,000 < 40,000 < 250,000 > 250,000	N/A < 10,000 < 50,000 > 50,000	W DDS DS or DF DS	Yes Yes Yes Yes	With approval of PDT
7.70	Claims settlement / Insurance claims	2 M 3 SM 4 DF 5 DS 4&5 DS & CFO 6 PDT	< 5,000 < 20,000 < 50,000 < 100,000 < 200,000 > 200,000	N/A N/A N/A < 50,000 < 100,000 > 100,000	S M DFM or DF DS DS DS	N/A N/A Yes Yes Yes Yes	Legal advise to sought if appropriate. With approval of PDT
	<b>Expenses</b>						
8.20	Operating Expenditure	1 S 2 M 3 SM 4 CFO 5 DS 6 PDT	< 2,000 < 7,500 < 15,000 < 30,000 > 30,000 N/A	N/A < 500 < 5,000 < 10,000 < 20,000 > 20,000	S M SM DF DS DS	N/A N/A N/A N/A N/A N/A	With approval of PDT
8.30	Property Maintenance	1 S 2 M 3 SM 4 CFO 5 DS 6 PDT	< 2,000 < 5,000 < 10,000 < 20,000 > 20,000 N/A	N/A < 500 < 5,000 < 10,000 < 15,000 > 15,000	S M SM DF DS DS	N/A N/A N/A N/A N/A N/A	With approval of PDT
8.40	Travel/Accommodation	2 M 3 SM 4 CFO 5 DS 6 PDT	< 5,000 < 7,500 < 10,000 > 10,000 N/A	< 500 < 1,000 < 5,000 < 10,000 > 10,000	M SM DF DS DS	N/A N/A N/A N/A N/A	
8.50	Donations / Sponsorship	5 DS 6 PDT	> 0 N/A	< 5,000 > 5,000	DS DS	N/A N/A	With approval of PDT
8.60	Expense Claims / Credit Card expenses		next level up, PDT Chair to approve DS	next level up, PDT Chair to approve DS	next level up	N/A	
8.70	Taxes & Statutory Charges	4&5 CFO or DS	> 0	> 0	DF or DS	N/A	In line with assessments

Ref #	Item for approval		Authority	Approval If budgeted or usual	Approval If not budgeted or not typical	Signing Delegation	Power of Attorney to be used	Comments "Usual" contracts refer to typical type of contract for the Department
				<i>Where outside Management's authority, approval of PDT is required.</i>				
8.80	Legal Expenses		3 SM 4 DF 5 DS 6 PDT	< 10,000 < 20,000 > 20,000 N/A	< 5,000 < 10,000 < 20,000 > 20,000	SM DF DS DS	N/A N/A N/A	Per instruction  With approval of PDT
	Dep'n & amort'n	Policy	PDT	N/A	N/A	PDT	N/A	Policy approved by Audit Committee / PDT
<b>Assets</b>								
9.20	Property	Land purchase/sale	PDT	All	All	DS with seal for Landgate Documentation	Yes	To deal in terms of PDT pre approval and DC as appropriate
9.30	Property Plant & equip,	Capital expenditure	2 M 3 SM 4 CFO 5 DS 6 PDT	< 5,000 < 10,000 < 50,000 > 50,000 N/A	N/A N/A < 25,000 < 50,000 > 50,000	M SM DS DS DS	N/A N/A N/A N/A Yes	Capital expenditure under \$5,000 is to be expensed. Application for capital expenditure to be completed for all capital purchases over \$5,000 and provided to DF  With approval of PDT
9.50	Plant & equip,	Disposal of assets	3 SM 4&5 DS or CFO	< 10,000 > 10,000	< 5,000 > 5,000		N/A N/A	Non 'land assets' to be no less than depreciated value
10.70	Assets write-offs, extraordinary provisions & financial adjustments	Bad Debts & other	DS & CFO PDT	< 100,000 > 100,000	< 50,000 > 50,000	DS & DF DS	N/A N/A	With approval of PDT
		Impairment write-down's excluding MV adjustments	PDT	All	All	N/A	N/A	Any impairment likely to be material, therefore PDT consideration
<b>Liabilities</b>								
	Provisions	Statutory provisions	CFO	All	All	N/A	N/A	To be consistent with Audit Committee / PDT policies
<b>Financial Management - Treasury</b>								
10.30	Banking - transactional - lending facilities		DS & CFO PDT	All All	All All	DS & DF DS & DF	Yes Yes	PDT to be advised of bank account signatories annually PDT approval required to amend facility limits
	Treasury	Cash management	DS or CFO	N/A	N/A	DS & DF	Yes	PDT approved policy
9.10	Investments/Equities	Equity's Managed Funds etc	DS or CFO DS or CFO	N/A N/A	PDT PDT	DS & DF DS & DF	Yes Yes	To deal in terms of investment committee instructions and policy Policy # 25
10.90	Derivatives		PDT Inv Sub Com	All	All	DS & DF	Yes	PDT Policy (PDT delegated to PDT Investment sub committee for approval of transactions outside Policy)
<b>Other</b>								
	Grant Application	Various	DPSM or DS or CFO	All	All	DFM or DS or DF	Yes	
	Parish Faculties		DS	All	All	DS	N/A	On behalf of PDT in terms of Ordering of the Worshipping Community Statute 60.9 with appropriate PDT and DC approvals being obtained if for a new building or major refurbishment.
11.00	Employee benefits	Recruitment lay staff Lay Employee conditions Clergy Conditions	DS PDT Diocesan Council	All PDT Diocesan Council	All PDT Diocesan Council	DS N/A N/A	N/A N/A N/A	In term of Policy 1 approved by PDT and DC In terms of Policy 10
12.13	Staff Development /Training		3 DS 4&5 DS or CFO	< 2,000 > 2,000	< 1,000 > 1,000	D DS	N/A N/A	
14.00	Litigation and Legal		5 DS 6 PDT	All N/A	< 50,000 > 50,000	DS Seal	Yes Yes	Any contentious matters that may impact on reputation of the church are to be first referred to PDT With pre approval of PDT
15.00	IT		As per operating	As per operating	As per operating	As per operating	N/A	PDT approval for major systems changes.

Ref #	Item for approval	Authority	Approval If budgeted or usual	Approval If not budgeted or not typical	Signing Delegation	Power of Attorney to be used	Comments
		exp 7.70	<i>Where outside Management's authority, approval of PDT is required.</i> exp 7.70	exp 7.70	exp 7.70	N/A	"Usual" contracts refer to typical type of contract for the Department DDS or DF to sign on all hardware/software purchases over \$1,000

Note:

**Approval limits do not override DC or PDT policy if there is a policy in place.**

**Key:**

The Perth Diocesan Trustees	6 PDT
Diocesan Secretary	5 DS
Chief Financial Officer	4 CFO
Diocesan Property Services Manager	3 DPSM (Assumes SM level 3 if DPSM not specifically sated)
Senior Management	3 SM
Parish Warden	2 W
Manager	2 M
Supervisor	1 S