

(Insert company name)

Delegation Structure

Note: This template has been developed as a guide for developing a delegation structure. Further assistance can be provided by the Special Purpose Vehicle Unit, within the Department of Infrastructure and Planning.

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1 Purpose

Outline the purpose of the delegation structure. This should include information on delegation principles, objectives and practices in all business endeavours.

1.1 Scope

Outline the scope of the delegations structure. This may include general and monetary delegations, accountabilities and protocols for reviewing and changing delegation limits.

1.2 Objectives

Develop a set of objectives. Objectives may include ensuring that the Special Purpose Vehicle (SPV) operates efficiently and accountably.

2 Principles

Outline the principles that will inform how the SPV's delegations will be developed and managed. Guiding principles for delegations is provided in 1_11_GP Delegations.

3 Delegations capability

Outline the capabilities of the delegations structure.

3.1 Responsibilities and accountabilities

Outline the primary responsibilities and accountabilities in relation to all delegations of authority throughout the SPV.

3.2 Compliance

Detail monitoring and reporting processes and procedures. Also outline how non-compliance is recorded and what corrective actions will be taken

3.3 Reviewing and updating delegations

Outline when the delegations structure will be reviewed. This should occur at least annually.

4 Delegations instrument

Develop a table that an SPV employee can refer to easily. See Appendix 1 for an example.

Appendix 1

Please note that this is a guide only.

Limits of Expenditure Commitments	Position Authorised	
<ul style="list-style-type: none"> • within approved company budgets • using company purchase requisitions 		
	Primary Signature	Secondary Signature
Less than \$5000	Chief Executive Officer Chief Financial Officer Communications Manager	None required
	Project Accountant	Chief Operations Officer
Greater than \$5000 but less than \$200 000	Chief Executive Officer	Chief Financial Officer Chief Operations Officer Project Accountant
	Chief Financial Officer	Chief Operations Officer Project Accountant
	Project Accountant	Chief Operations Officer
Greater than \$200 000 but less than \$1 million	Chief Executive Officer	Chief Financial Officer Chief Operations Officer Project Accountant
	Chief Financial Officer	Chief Operations Officer Project Accountant
Greater than \$1million but less than \$2 million	Chief Executive Officer	Chief Financial Officer
Greater than \$2 million	Board Approval	

Limits of Expenditure Commitments	Position Authorised	
<ul style="list-style-type: none"> • within approved company budgets • using assigned company credit cards 		
	Primary Signature	Secondary Signature
Less than \$5 000	Chief Executive Officer Chief Financial Officer	None required
	Project Accountant	Chief Operations Officer
Cheques EFT Bank Transfers Direct Debits Cheque and EFT Cancellations	Chief Executive Officer	Chief Financial Officer Project Accountant
	Chief Financial Officer	Project Accountant

Limits of Expenditure Commitments	Position Authorised	
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	Primary Signature	Secondary Signature
Less than \$5 000	Chief Executive Officer Chief Financial Officer	None required
	Project Accountant	Chief Operations Officer
Cheques EFT Bank Transfers Direct Debits Cheque and EFT Cancellations	Chief Executive Officer	Chief Financial Officer Project Accountant
	Chief Financial Officer	Project Accountant

Authorisation of Accounts Payable:

All Accounts Payable to be Authorised by the Chief Executive Officer and Chief Financial Officer - **no exceptions**.

Certification of Accounts Payable

Invoices must be certified on a requisition by the relevant individual (certifier) to whose work or team the invoice relates.

The certification shall be given only after the certifying person is satisfied that the items invoiced have been received for services performed as per the relevant contract and that the charge is consistent with the relevant contract and the budget. The certifying individual shall conduct a reasonable check to ensure that they are satisfied that the invoice is correct.

The Accounts Payable Administrator will confirm that the correct internal (work breakdown structure) coding has been used to process the invoice into the company's accounting systems. This includes internal coding in relation to both general ledger and project reporting.