Shire of Peppermint Grove

# Financial Policies - 3.2 Payment of Accounts

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| **Policy** | Financial Policies – 3.2 Payment of Accounts |
| **Purpose** | To establish procedures for the authorisation, payment and approval of accounts. |

## Policy

That the procedures for the authorisation, payment and approval of accounts be as follows:

1. that an order form be issued for the purchase of goods and services except when not required – see Exemptions under Policy 2.8 – Purchasing and Tendering That all purchases from petty cash be acquitted by a receipt.
2. That where feasible and practical, price be negotiated in advance of a purchase and recorded on the order form.
3. That invoices be certified by the person who placed the order so as to indicate:
    - that the purchase was duly authorized; and
    - that the goods and services were received in a satisfactory condition, or to a satisfactory standard, and the price and computations on the invoice are correct
4. That the CEO place a list of accounts paid, including credit card purchases under delegated authority before the Council each month in accordance with Financial Management Regulation 13 (1) (together with vouchers and invoices) for recording in the minutes.
5. That two signatories be required to all payments made. The CEO (or Acting CEO) and relevant Manager to sign release of all payments.

**Special Note:** **See also Delegation No. 2.2**

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| **Adopted/Amended** | 18 September 2000 |
| **Reviewed** | June 2024, 22 September 2026 |