Procurement Policy

Strategic Reference	Outcome 5 – Leadership Strategy 3.1 – Council is an organisational leader, reinforcing our position as a leading local government body. Strategy 3.3 – Council takes a responsible approach to financial sustainability. Strategy 3.5 – Council reports openly and transparently on its performance. Strategy 3.6 – Council staff and Council Members act with integrity and accountability.
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Applicable Legislation	Local Government Act 1999 Trade Practices Act 1974 Competition Policy Reform (SA) Act 1996 Work Health & Safety Act (SA) 2012
Related Policies	Disposal of Council Land & Other Assets Policy Prudential Management Policy Annual Business Plan & Budget Policy Corporate Credit Card Policy
Related Documents	WHS 07 – 01 Contractor Management Internal Contractor Management Procedures Internal Financial Control Manual Reconciliation Action Plan Internal Procurement Checklist (to be referred to for transactions >$15,000)

1. Introduction

In compliance with section 49 of the Local Government Act 1999 (Act), this Policy seeks to:

- Define the methods by which Council can acquire goods and services;
- Demonstrate probity, accountability and responsibility of Council to all stakeholders;
- Be fair and equitable to all parties involved;
- Enable consistency of approach in the application of procurement processes; and
- Ensure that the best possible outcome is achieved for Council, residents and ratepayers.

2. Scope

2.1 This Policy informs procurement activities associated with the acquisition of goods, works or services, including maintenance, of any value. This includes tendering arrangements and the contracting of services and applies to all Council employees.

2.2 It is the responsibility of all employees engaged in any procurement process and third parties involved in procurement activities on behalf of Council, to comply with this Policy (except collaborative procurements, as defined). This responsibility extends to anyone identifying the goods, works or services to be acquired, anyone undertaking or participating in procurement activities and for employees receiving or accepting goods on Council's behalf.

2.3 This Policy does not cover:

- Sponsorships, grants, funding arrangements, donations and employment contracts;
- The disposal of land and other assets owned by Council; and
- The purchase of land by Council.

3. Procurement Principles

3.1 Council's procurement activities are underpinned by the following key principles:

Principle 1 – Council delivers value for money services to the community

To ensure the best overall value/result, the application of a strategic and cost effective approach is to be taken. This will include consideration of fit for purpose, whole of life cost, timeliness, flexibility to adapt, quality, efficiency, effectiveness, sustainability, intangible costs/benefits, service, support and warranty.

Principle 2 – Compliance with statutory obligations

To ensure purchasing activities are conducted in accordance with legislative and common law responsibilities.

Principle 3 – Open and fair/effective competition

To ensure open and fair competition is fostered and maintained by providing suppliers and contractors with appropriate access to Council's procurement opportunities.

Principle 4 – Professional integrity and ethical conduct

Council must demonstrate integrity in all procurement activities and undertake duties in a professional, ethical, honest and impartial manner, act responsibly and exercise sound judgement by observing the highest standards of conduct.

Principle 5 – Risk management

To ensure that appropriate risk management practices and procedures are in place for procurement activities including risk identification, assessment and implementation of controls.

Principle 6 – Accountability, transparency and probity

To ensure that responsibilities are clearly defined and that decisions are made in an open and transparent manner. To further ensure that goods or services purchased are delivered in accordance with the purchase order and/or contract, and that the procured item(s) is used solely for Council business. This will include ensuring all appropriate records/documentation are kept of the procurement process.

Principle 7 – Environmental sustainability

Where possible and practicable, promote and adopt purchasing practices that conserve resources, save energy, minimise waste, protect the environment and are generally consistent with principles of ecological sustainability.

Principle 8 – Local industry sourcing and local employment and training

Council will appropriately weight local business when all other commercial considerations are equal (ie. capability, capacity and competitiveness. Council has a commitment to maximising the skills, development and employment opportunities available within Council's area.

Principle 9 – Social sustainability

Consideration may be given, where it is practicable, to investigating the inclusion of not-for-profit organisations (social enterprises) that benefit the community.

4. Method of Procurement

The appropriate method of procurement will be determined by reference to a number of factors including value of the purchase, risks associated with the purchase and aspects relating to the availability of supply and other market conditions.

An officer must not split a purchase order(s) to avoid procurement and/or financial delegation threshold levels and/or governance requirements.

Note: *for vehicle, plant or equipment trade-ins, the Total Purchase Value is the total value of the procurement (ie. excluding trade-in value).*

4.1 Direct Sourcing ($0 to $15,000)

Where the value of a purchase is less than $15,000 a direct sourcing method will be utilised as per the Procurement Table listed at clause 5.2, with a preference to buy locally (refer to clause 4.7) where possible. This method may be utilised for purchases from a single established source or provider, without first obtaining competing bids. The purchase may also be made through a Strategic Alliance. A purchase order is not required for purchases up to and including $2,000 (excluding GST), unless directed by the Chief Executive Officer and relevant Director.

4.2 Request for Quotations ($15,001 to $100,000)

4.2.1 Where the value of the purchase is greater than $15,001 and less than $100,000, three (3) written quotations are requested, including one (1) from a local supplier (refer to clause 4.7 – Buy Local) which can include prequalified/panel contractors.

4.2.2 Quotations should be sought for one-off purchases only. For multiple purchases of a complex nature that are required from the same supplier, a contract should be considered.

4.2.3 If Council does not receive any quotations, then evidence of the quotation process must be documented and reviewed/assessed by the Chief Executive Officer and relevant Director. Upon completion of the assessment, the Chief Executive Officer and relevant Director will advise if the option to seek a minimum of one (1) additional written quotation from an

alternative supplier, under the same procurement process, without seeking an approved exemption from this Policy under clause 7 is permitted.

4.2.4 If the purchase has high risk factors, a contract in lieu of a purchase order should be considered, especially if the terms and conditions required are outside the normal terms of Council's purchase orders.

4.2.5 Where Council utilises a Panel Contract (ie. VendorPanel, LGA Panel, Council Panel), this policy acknowledges the rigorous open tender process and subsequent satisfaction of probity requirements in order for South Australian member councils to achieve best value. In this instance, the following will be permitted:

- Direct Sourcing (up to $100,000) – one (1) written quotation required

4.3 Request for Select Tender ($100,001 to $250,000)

4.3.1 Where the total value of the purchase is greater than $100,001 and less than $250,000, three (3) written tenders are required from three (3) selected prospective suppliers including one (1) from a local supplier (refer to clause 4.7 – Buy Local), which can include prequalified/panel contractors.

4.3.2 Where Council issues a tender to a select group of suppliers, the following information must also be recorded:

- The identity and justification as to why tenderers were selected.

4.3.3 If Council does not receive any tender responses, then evidence of the tender process must be documented and reviewed/assessed by the Chief Executive Officer and relevant Director. Upon completion of the assessment, the Chief Executive Officer and relevant Director will advise if the option to seek a minimum of one (1) additional written quotation from an alternative supplier (under the same procurement process), without seeking an approved exemption from this Policy under clause 7, is permitted.

4.3.4 Where Council utilises Panel Contract (VendorPanel, LGA Panel, Council Panel), this policy acknowledges the rigorous open tender process and subsequent satisfaction of probity requirements in order for South Australian member councils to achieve best value. In this instance, the following will be permitted:

- $100,001 to $250,000– minimum three (3) written quotations required

4.4 Request for Open Tender ($250,001+)

4.4.1 Where the total value of the purchase is greater than $250,001, open tenders must be advertised publicly. The preferred method of advertising tenders will be by using the State Government's Contracts and Tenders website. .

4.4.2 If Council does not receive any tender responses, then evidence of the tender process must be documented and reviewed/assessed by the Chief Executive Officer and relevant Director. Upon completion of the assessment, the Chief Executive Officer and relevant Director will advise if the option to seek a minimum of one (1) additional written tender from an alternative supplier (under the same procurement process), without seeking an approved exemption from this Policy under clause 7, is permitted.

4.4.3 For the purpose of tender assessment, Council will form an internal Evaluation Panel, which will comprise at least one (1) staff member independent of the relevant procuring department.

4.5 Tenders and Quotations (for all procurement greater than $100,000)

4.5.1 The following will apply to the tender and quotation process:

- Tenders and quotations will be evaluated against the criteria stated in the tender and quotation documentation;
- Tenderers will be advised of the outcome;
- Unsuccessful tenderers will be offered a debrief, if requested.

4.5.2 Alternatively, it may be appropriate to test the market by using a Request for Expression of Interest (REOI). This approach may be used to test the market interest or to prequalify for a select tender. REOI responses must be evaluated against pre-determined criteria.

4.6 Prequalified Contractor

4.6.1 A prequalified contractor may be selected when a tender process has been undertaken previously by Council, the Local Government Association (LGA) or Murraylands & Riverland Local Government Association (MRLGA) prior to immediate requirements to purchase.

Note: Officers must consult with the Chief Executive Officer and relevant Director prior to undertaking this arrangement.

4.7 Buy Local and Social Procurement

4.7.1 Council will support local businesses and consider social outcomes when undertaking procurement. Further, Council will aim to increase opportunities and participation of local suppliers and manufacturers who can demonstrate capability, capacity and competitiveness.

4.7.2 Council will:

- Promote a buy local philosophy;

- Invite at least one (1) verbal or written quote from a local business where a suitable supplier is identified within the Council area of the goods, works and/or services to be undertaken for procurements less than $100k;
- Give preference to a local and/or regional business or a not-for-profit organisation, when all other commercial considerations are equal, to ensure local employment opportunity and to stimulate economic stability and/or growth;
- Ensure that specifications and purchasing descriptions are not structured in a way that would potentially exclude local suppliers;
- Ensure all requests for quotes, tenders, proposals and expression for interest that a qualitative evaluation criterion for local providers is included in the evaluation process; and
- Foster good relations with local suppliers and industry bodies.

4.7.3 Council recognises the contribution that local businesses make in building a stronger district. Council will give preference to businesses based within the local government boundary by ensuring, where possible, and where all other considerations are equal, fair and equitable consideration to local businesses.

4.7.4 Council recognises social sustainability and will partner with Aboriginal and Torres Strait Island businesses, where possible, to:

- Facilitate growth in local Aboriginal communities;
- Recognise the value that Aboriginal businesses bring to the Coorong District Council.

4.8 **Panel Contracts**

4.8.1 Panel contracts may be used in an instance where Council and/or the Local Government Association (ie. VendorPanel) have established panel arrangements with a select group of suppliers and can include either:

- A standing offer from a group of suppliers for the provision of goods and services on agreed terms; or
- The prequalification of certain suppliers who may or may not be engaged on terms to be agreed.

Note: Officers must consult with the Chief Executive Officer and relevant Director prior to undertaking this arrangement.

4.8.2 Council may choose to establish an internal panel for the provision of any professional service(s).

Initially, the panel will be established by facilitating an open tender for a schedule of rates. From there, suitably qualified contractors could be engaged from the panel for one-off works as per the schedule of rates within the contract agreement.

Contractors selected to be part of the panel will not be guaranteed work(s) as part of their selection.

4.8.3 The procurement method of the number of tenders/quotations required still applies (refer to Procurement Table at clause 5.2).

4.9 Sole Supplier Contracts

Where there is only one (1) supplier to provide the required goods, works or services, a sole supplier contract will be utilised. Contract documentation is required to formalise arrangements in this instance.

4.10 Collaborative Purchasing Contracts

Where Council is part of a collective group where a contract has been put in place that Council can access, the following bodies may be accessed/consulted:

- Local Government Association Procurement
- A purchasing group of which Council is a member
- Other councils
- Council Solutions
- Procurement Australia; and
- State Government and Federal Government contracts

4.11 Agreement/Contract Types

4.11.1 Council maintains a Contracts Register for all procurement contracts/agreements entered into.

4.11.2 Prior to adopting one (1) of the procurement methods, the Contracts Register must be checked for existing contracts with the same scope, products or services. Consideration should also be given to utilising any other existing contracts available to Council.

4.12 Petty Cash

4.12.1 Council operates a petty cash system for expense reimbursement only. Cash advances are not permitted and there is a limit of $50 per transaction. Petty cash is available for staff and Council Member (where relevant) purchases only.

4.12.2 Reimbursements up to $50 can be made by lodgement of a petty cash voucher, accompanied by the receipt/tax invoice. Reimbursements over $50 will be processed as a creditor payment (by lodgement of an 'Employee Expense Claim Form,' accompanied by the receipt/tax invoice and authorised by line manager).

4.12.3 All petty cash vouchers must be approved by an officer who has a financial delegation under section 137 of the Local Government Act 1999.

4.13 Credit Cards

4.13.1 Credit cards must be used as per Council's Corporate Credit Card Policy.

4.13.2 Council must ensure that any corporate credit card holders comply with the relevant conditions and that all expenditure incurred on Council credit cards is supported by a tax invoice, compliant with the Goods and Services Tax Act 1999.

4.14 Fuel Cards

4.14.1 Council authorises the Chief Executive Officer to authorise fuel cards for Council vehicles.

4.14.2 All employees (whether they hold a financial delegation or not) and Council Members driving Council vehicles are authorised to purchase fuel for Council vehicles with Council fuel cards.

4.14.3 If fuel cannot be purchased by an authorised fuel card, then employees may use a credit card. Please refer to clause 5.7 of the Corporate Credit Card Policy for further information.

4.15 Purchase Orders

4.15.1 Purchase orders serve three (3) main purposes:

- Ensuring expenditure is within an employee's financial delegation;
- Demonstrating a financial commitment in Council's financial system to allow accurate tracking of financial obligations at any point in time; and
- Establishing a set of Terms and Conditions for purchase of goods, works or services.

4.15.2 Purchase orders will not be used for high value goods, works or services, only in instances where an executed contract/agreement is in place.

4.15.3 In the instance of Direct Sourcing (clause 4.1), a purchase order is not required for purchases up to and including $2,000 (excluding GST), unless directed by the Chief Executive Officer and relevant Director.

4.15.4 A list of instances where a purchase order is not required is included at Appendix 1.

5. Procurement methodology

5.1 The appropriate method of procurement will be determined by a number of factors, including:

5.1.1 Purchase Total Value, being exclusive of GST and calculated as follows:

- Single one-off purchase
- Multiple purchases
- Ongoing purchases (including extension options)

5.1.2 Cost of an open market approach, in consideration of the value of the acquisition, and an assessment of the potential benefits of the selected approach;

5.1.3 The particular circumstances of the procurement activity;

5.1.4 The objectives of the procurement;

5.1.5 The size of the market and the number of competent suppliers;

5.1.6 Council's leverage in the marketplace;

5.1.7 Time constraints;

5.1.8 A holistic assessment of the risks associated with the relevant procurement.

5.2 The following table provides the minimum requirements relating to the procurement method for the purchase of goods, works or services based on Purchase Total Value (excluding GST):

Value of purchase ($) *(excluding GST)*	**Method of procurement** *(* subject to clause 4.7 – Buy Local and Social Procurement)*	**Agreement type**
$0 to $15,000	**Direct Sourcing*** Purchasing by direct sourcing/negotiation with a requirement to obtain and document at least one (1) quotation, that may be an advertised price or a formal/informal (verbal) quote, or direct engagement through a Strategic Alliance. May consist of: • Prequalified/panel contractors • Request for Expressions of Interest • Request for Quote (Select) • Request for Tender	• Petty cash (up to $30); or • Credit card (up to card limit for respective cardholder); or • Fuel card; or • Store account; or • Reimbursement through creditors; or • Purchase order; or • Contract/other written agreement *Note: a purchase order is not required for purchases up to and including $2,000 (ex. GST), unless directed by the Chief Executive Officer and relevant Director.*
$15,001 to $100,000	**Request for Quotations*** Purchasing by direct sourcing/negotiation with a requirement to obtain and document at least three (3) quotations, that may be an advertised price or a formal/informal (verbal) quote. May consist of: • Prequalified/panel contractors • Request for Expressions of Interest • Request for Quote (Select) • Request for Tender (Open) • Direct engagement through Strategic Alliance	• Store account; or • Purchase order; or • Contract/other written agreement
$100,001 to $250,000	**Request for Select Tender*** Minimum three (3) select tenderers sought. May consist of: • Prequalified/panel contractors • Request for Expressions of Interest • Request for Tender (Open) • Direct engagement through Strategic Alliance	• Purchase order and/or • Contract agreement
$250,001+	**Request for Open Tender***	• Purchase order and/or • Contract agreement
Electricity contractors tendered through LGA Procurement	**Electricity Contracts (LGA Procurement)** Strategic Alliance; recommendation by a Director to the Chief Executive Officer to participate in electricity contracts tendered through LGA Procurement.	• Contract/agreement

5.3 The total or estimated value of the entire purchase must reflect the actual goods, works or services to be undertaken or required.

Note: For vehicle, plant or equipment trade-ins, the Total Purchase Value is the total value of the procurement (ie. excluding trade-in value).

6. Other Considerations

6.1 Work, Health and Safety

Council will only engage suppliers who are able to maintain a level of work health and safety acceptable to Council. As a minimum, this will be compliance to the Work Health and Safety Act 2012, all associated regulations and all requirements relating to contractors in Council's relevant Work Health and Safety policies, and as specified in terms and conditions of contractual arrangements.

6.2 Record Keeping Requirements

All reasons for entering into specific procurement methods or contracts other than those resulting from a competitive quoting, tender process or purchases for amounts less than $5,000 must be documented. Records are stored in Council's electronic document records management system.

6.3 Environmental Protection

Council:

6.3.1 Adopts purchasing practices which conserve natural resources;

6.3.2 Aligns Council's procurement activities with principles of ecological sustainability;

6.3.3 Purchases recycled and environmentally preferred products where possible;

6.3.4 Integrates relevant principles of waste minimisation and energy;

6.3.5 Fosters the development of products and services which have a low environmental impact;

6.3.6 Provides leadership to business, industry and the community in promoting the use of environmentally sensitive goods and services.

6.4 Prudential Requirements

In some circumstances a procurement process may require additional due diligence in accordance with the Act's prudential requirements. Refer to Council's Prudential Management Policy.

6.5 Confidentiality

6.5.1 All information provided between a contractor and Council shall be treated as confidential only to the extent provided by the Law, including Freedom of Information Act 1991 (FOI Act) provisions.

6.5.2 All Council employees with access to procurement related systems (including systems through which tender documents are electronically submitted to the Council) must observe applicable confidentiality obligations.

6.5.3 Tender documentation must only be viewed by employees responsible for relevant procurement processes prior to the close of submission for tender documentation. Should any employee become aware of information relating to a tender submission which they know or ought reasonably to know is

confidential (including identity of person submitting or content of documentation), that employee must disclose their knowledge to the Chief Executive Officer.

6.6 Conflict of Interest

6.6.1 Where a Council employee, Council Member or relative[1] of either is considering providing goods, works or services to Council, they must declare a conflict of interest.

6.6.2 All details regarding the conflict and an application for an exemption to this Policy must be submitted in writing to the Chief Executive Officer before any procurement methods are entered into. The Chief Executive Officer will assess the application, options available and the impact on Council before providing written advice of the decision.

6.7 Other Limitations

6.7.1 It is a further consideration upon delegations and sub delegations that the power in Section 137 of the Local Government Act 1999 to expend funds of the Council must be exercised.

6.7.2 In addition to the requirements set out elsewhere in this Policy and any other policies, resolutions or documentation of Council, the following conditions upon the exercise of the powers and functions by delegates and sub delegates are prescribed:

Monetary limitation applies to procurement processes:

An officer may only commence a procurement process in respect of good(s) or services(s) or other purchase or expenditure the total value of which is not more than the monetary limitation set out in their instrument of delegation or sub delegation of the power in Section 137 of the Act to expend the funds of Council.

Monetary limitation applies to contract documentation:

An officer may only sign contract documentation in respect to good(s) or service(s) or other purchase or expenditure the total value of which is not more than the monetary limitation set out in their instrument of delegation or sub delegation of the power in Section 137 of the Act to expend the funds of Council.

[1] *Relative is defined as a spouse or domestic partner, a parent or remoter lineal ancestor, a son, daughter or remoter descendant, a brother or sister, a stepfather, stepmother, stepson or stepdaughter or any member of the person's family who resides in the member's household.*

Prohibition on approval of procurement process and signing contract documentation:

An officer may not sign off on or otherwise approve a procurement process as well as sign contract documentation in relation to the same good(s) or service(s) or other purchase or expenditure (including proposed purchase or expenditure).

Prohibition on non-executive signing of contract documentation:

Only officers delegated under section 36(1)(a) of the Local Government Act 1999 may sign contract documentation (with officers' to note the condition placed on this delegated function).

7. Exemptions from this Policy

7.1 This Policy and supporting procedures contains processes to be followed by Council in its procurement activities. There may be emergencies (refer to clause 8)or procurements in which the methods included in this Policy will not necessarily deliver the best outcome for Council and other market approaches may be more appropriate.

7.2 Where there is a significant public risk if the procurement is delayed by process requirements (such as emergency situations threatening life and property or to enable the prompt return to business under Council's Business Continuity Plan), the Chief Executive Officer is delegated by Council to expend funds as required. The Chief Executive Officer will provide Council with a report as soon as practical regarding the emergency situation actions taken.

7.3 In certain other circumstances, Council officers may, after prior approval from the Chief Executive Officer and relevant Director, waive application of this Policy and pursue a method to ensure the best outcome for Council.

7.4 Exemptions from the requirement to seek tenders or quotations will be considered if:

- The pressures of time are such that an open tender/quote is not feasible; such as where there has been an unanticipated Council or Government policy decision; or
- Council purchases assets or goods at an auction up to $100,000; or
- Council purchases second hand assets or goods up to $100,000; or
- A situation presents itself wherein a contractor or consultant has considerable background knowledge and experience or specialist expertise on that particular Council project or asset, eg. an extension of a previous project. In such situations, the procurement of assets, goods, works or services on negotiated fees and terms through that consultant or contractor alone may be deemed sound and advantageous to the project. This could include engaging the contractor or consultant on a retainer basis or a specified period.
- Reasons for any exemption to the procurement method must be in writing, documented and registered in Council's electronic document records management system.

8. Procurement for Emergencies

8.1 This clause is to be read in conjunction with clause 7 – Exemptions from this Policy.

8.2 A Council employee nominated for the purposes of this clause by the Chief Executive Officer may, in any case of emergency, authorise the procurement of works, goods and services to a value sufficient to meet that particular emergency.

8.3 Reasons for the procurement emergency must be documented and registered in the electronic document records management system as soon as possible.

8.4 This clause does not authorise the procurement of works, goods and services in excess of those necessary to meet the immediate needs of any emergency.

8.5 Emergency procurement includes:

- Unforeseen or sudden and requires an urgent response
- Pandemic
- Disaster – disrupts the functioning of a community or society including:
    - Natural – bushfires, earthquakes, floods etc.
    - Technological – chemical releases, power outages, natural gas etc.
    - Civil unrest – riots, protests, terrorism etc.
- Necessary to protect public safety, health and wellbeing

9. Delegations

9.1 Council has delegated to the Chief Executive Officer the power in Section 137 of the Local Government Act 1999 to expend funds of Council within Council's adopted budget.

9.2 The Chief Executive Officer has sub delegated to directors, managers, coordinators, employees and/or contractors the power in Section 137 of the Act to expend the funds of Council as per Council's Internal Financial Controls Manual and Financial Delegation Register.

10. Policy Responsibility

The Director Community & Corporate is responsible for ensuring the proper operation of this Policy.

11. Availability/Accessibility

This policy is available for inspection at Council's offices during normal business hours & Council's website and will be emailed to interested parties on request (please lodge request in writing via email to council@coorong.sa.gov.au).

12. Document History

This Policy will be reviewed at least every three (3) years or more frequently if legislation or Council requires.

Version	Adopted	Minute No	Description of change(s)
1	23 June 2015	123/15	Cyclical review
2	21 March 2017	046/17	Cyclical review
3	15 May 2018	088/17	Cyclical review
4	29 June 2021	136/21	Significant review: Amendment to procurement method requirements Detailed clarification on exemption to policy requirements Additional clauses – other considerations, procurement for emergencies, delegations General formatting, terminology and renumbering of clauses
5	20 August 2024	197/24	Sections 4 & 5 (Procurement method) revised Social Procurement principles inserted at clause 4.7 Option to establish a Panel Contract(s) inserted at clause 4.8 Reference to petty cash and credit & fuel cards inserted to align with current procedure(s) List of instances where a purchase order is not required included at Appendix Intent of Motion Without Notice (minute 035/24) inserted at clause 4.7.3

Appendix 1 – Instances where a Purchase Order is <u>not required</u>

Council staff are advised that when raising a requisition for approval, it is not necessary to raise one for the following to, in turn, be approved as a purchase order:

- Allowances to Council Members and Independent Members on Council committees
- Annual renewal subscriptions (ie. to Local Government Association and/or other Local Government regional groups)
- Auditors fees
- Banking and income collection services
- Borrowing costs (principal and interest)
- Conference/training and associated expenditure for Council Members and/or staff (for staff; the training request form suffices as the approval for expenditure)
- Debt collection services
- Donations
- Employee/volunteer reimbursements
- Fees or payments imposed under any legislative Act
- Fortnightly payroll creditors (union, social club and other deductions)
- Freight charges that are incidental to the purchase of goods
- Fuel payments where the account consists of fuel card purchases
- Goods purchased via petty cash
- Insurance payments and excess payments relevant to a claim
- Labour hire
- Leases and licences
- Legal fees
- Payments pursuant to any Award binding upon a council
- Payments pursuant to any court order binding upon a council
- Postage
- Purchases made via a corporate credit card
- Rate notice printing
- Refunds
- Rubble
- Software licensing
- Subscriptions and memberships
- Utility services where Council has entered into an agreement with the supplier or is bound by occupation to pay for services (water, electricity, telephone etc)
- Vehicle registrations
- When a contract has been signed and is contained within Council's Contract Register

In the instance of recurring expenditure of goods and/or services, these can be covered by a standing purchase order that is raised annually, as long as the expenditure can be accurately estimated and the amount is placed on the purchase order (ie. security monitoring; $200p/month).