Delegation / Limits of Authority (Sample Manual)

		Exercised		Audit	Mngt				MA	NAGER			DEI	PT. HEAD	
S.NO.	Particulars of Delegation	Jointly / Solely	BOD	CMT	CMT	CEO	CFO	OPERATIONS	IT	HR	ADMIN	FINANCE	SALES & MARKETING	COMMUNICATION	Remarks & Clarification
1	BUDGET & POLICIES														
	Preparation annual budget	J					J	J	J	J	J	J	J	J	To be prepared by Finance Department with the Consultation of all HODs.
	Review, consideration, presentation, & circulation	J				J	J	J							
	Recommendation	J			J	J									
	Approval	s	s												Board will approve the budget
2	FINANCIAL, COMPANY WIDE	PROCEDUR	ES AND	INTERN	IAL CON	ITROL									
	Preparation, review, recommendation & Circulation	J					J	J	J	J	J	J	J	J	Each dept. shall be responsible for their own manual
	Approval	J	J	J		J	J	J							
	Ensure compliance														CFO to ensure compliance with delegation of authorities company wide.
	Monitor Compliance	J		J		J	J	J	J	J	J	J	J	J	Company wide through IA dept.
3	DEPARTMENTAL PROCEDU	IRE AND WO	RK INST	FRUCTIO	NS										
		ME AND WO		T T											Preparation of procedures by each
	Preparations, Review, Recommendation, consultation	J					J	J	J	J	J	J	J	J	department in compliance with manual
	Approval	J				J	J	J							
4	CAPITAL EXPENDITURE														
(a)	Approval / Ratification	s	s												Board will approve annual CAPEX BUGET
(b)	Sales / Disposal of fixed /other assets														CE will approve
	Recommendation	J	J			J	J								

2.115		Exercised		Audit	Mngt		272		MA	ANAGER			DE	PT. HEAD	
S.NO.	Particulars of Delegation	Jointly / Solely	BOD	CMT	CMT	CEO	CFO	OPERATIONS	IT	HR	ADMIN	FINANCE	SALES & MARKETING	COMMUNICATION	Remarks & Clarification
	Approval	S			S										
5	PROVISION / WRITE OFF														
(a)	Trade Debtors														-do-
	Recommendation	J				J	J								
	Approval	s	s												
(b)	Other receivables/advances														
	Recommendationl	J				J	J								
	Approval	S	s												
6	STOCK (PROVISION FOR SI	LOW MOVING	3)												
	Approval	s	s												As per already approved policy
7	INVESTMENT AND LOANS														
(a)	Any amount (other than to employees)														
	Approval	J	J	J	J										Recommended by CFO
(b)	INVESTMNENT IN ASSOCIATES	S COMPANIES													
	Approval	s	S												Shareholder will approve
8	ADVANCES TO SUPPLIERS														
(a)	Against approved														
	Purchased orders upto PKR														Jointly Recommendation of HOD(Operation) / CFO
	Approval	S				Ø									Recommended by concerned Dept. and jointly approved by CEO / MNGT committee
(b)	Over PKR	J			J	J									Jointly approved by CE / MNGT committee
9	PROCUREMENT POLICY														

		Exercised		Audit	Mngt				M	ANAGER			DE	PT. HEAD	
S.NO.	Particulars of Delegation	Jointly / Solely	BOD	CMT	CMT	CEO	CFO	OPERATIONS	IT	HR	ADMIN	FINANCE	SALES & MARKETING	COMMUNICATION	Remarks & Clarification
(a)	Procurement imports														
(i)	Imported material up to	s				s									
(ii)	Over M/tons	J			J	J									Jointly approved by CE / MNGT committee
(iii)	Imported goods stock item excluding XYZ & CAPEX up to PKR Approval	s				s									Jointly approved by CE / MNGT committee
(iv)	Over PKR	J			J	J									
(b)	Procurement - Local														
	Value up to PKR Approval	s				s									
	Over PKR	J			J	J									-do-
(c)	For purchases against service of	contracts orde	rs	•											
(i)	Regular / periodic Approval	J			J	J									Jointly approved by CE / MNGT committee
(ii)	Non-regular / non-periodic	J			J	J									
10	PRODUCT PRICING														
(a)	Commercial Market														
	Upto PKR														Jointly recommendation of HOD(S&M) /M(A)/CFO
	Selling														
	Recommendation	J					J				J		J		
	Approval	S				S									
	Over PKR	s			s										Management committee will approve the list.
(b)	PROJECT PRICING														
	Up to PKR														Jointly recommendation of HO(S&M) / M(A)/ CFO
	Recommendation	J					J				J		J		
	Approval	S				S			_						

2.112		Exercised		Audit	Mngt	277	272		M	ANAGER			DE	PT. HEAD	
S.NO.	Particulars of Delegation	Jointly / Solely	BOD	CMT	СМТ	CEO	CFO	OPERATIONS	IT	HR	ADMIN	FINANCE	SALES & MARKETING	COMMUNICATION	Remarks & Clarification
	Over PKR	s			s										Management Committee will approve the price
(c)	EXPORT PRICING														
	upto PKR M/tons														
	Recommendation	J					J				J		J		Jointly recommendation of HOD(S&M) / M(A)/CFO
	Approval	s				s									CE will approve the Price (FOB)
	Over M/tons Or any long term commitment	s			s										MC will approve
11	INCENTIVE TO CUSTOMERS	S - COMMERC	CIAL MA	RKET											
	Recommendation	J					٦				٠		J		Jointly recommendation of HO(S&M) / M(A) CFO with CE
	Approval	s			s										Management Committee will approve incentive
12	COMMISSION TO MIDDLEM	EN													
(a)	Up to RsPMT														
	Recommendation	J					J				J		J		
	Approval	s				s									
(b)	Over Rs PMT Commission - Export up to US \$	s			s										Management committee will approve commission
(c)	Over US \$	J			J	J									MC & CEO will approve
12	APPOINTMENT OF SALES D	EALERS S	THER (SELLING	ACENT	e									
13	AFFORM TWIENT OF SALES D	LALERS &	JINEK S	JELLING	AGENT										

		Exercised		Audit	Mngt				MA	ANAGER			DE	PT. HEAD	
S.NO.	Particulars of Delegation	Jointly / Solely	BOD	CMT	CMT	CEO	CFO	OPERATIONS	IT	HR	ADMIN	FINANCE	SALES & MARKETING	COMMUNICATION	Remarks & Clarification
	Appraisals	J					J				J		J		Jointly recommendation of HOD(S&M)/ M(A) CFO with CE
	Dealership agreement	s			s										MNGT will approve the dealership
14	FIXING CREDIT PERIOD & L NO CREDIT TO INDIVIDUALS		STOMER	RS / DEA	LERS										
(a)	Up to Rs million against bank guarantee for 15 days														Jointly by M(A) / HO(S&M)/CFO
	Recommendation	J					J				J		J		
	Approval	s				S									
(b)	Over Rs million & 15 days	J			J	J									MNGT -CMT will Approve.
(c)	For all unsecured cases														
	Recommendation	J				J	J				J		J		MNGT – CMT will Approve
	Approval	S			S										
15	BANK OPERATION														
	Opening / closing bank account (including signatories, funding limits)														
	Recommendation	J				J	J				J	J			
	Approval	s	s												Board will approve.
16	SERVICE CONTRACTS														
(a)	General Services, Transportation (Recurring expenses within app			e, Fax, Ma	aintenanc	e									
	Recommendation	J					J	J	J	J					Jointly by all the concerned HOD
	Approval	s				s									
(b)	Non-Recurring														
	Recommendation	J					J	J	J	J					

		Exercised		Audit	Mngt				M	ANAGER			DE	PT. HEAD	
S.NO.	Particulars of Delegation	Jointly / Solely	BOD	CMT	CMT	CEO	CFO	OPERATIONS	IT	HR	ADMIN	FINANCE	SALES & MARKETING	COMMUNICATION	Remarks & Clarification
	Approval	J			J	J									Jointly by CE/ MC
16-A	MAJOR CONTRACTS / FACT	TORY													
	All raw material, packing material, cement packing/ loading, shale/overburden / lime stone transportation, staff transportation and staff canteen etc.														
	Recommendation	J					J	J		J				J	Jointly by CFO/HOD(Operation)/ SM(IR&A)
	Approvals	s			s										MC will approve all the contracts
17	RENTING PREMISES														
(a)	WITHIN APPROVED BUDGET														
	Recommendation	J					J		J		J				
	Approval	s				s									CE will approve.
(b)	EXCLUDING BUDGET	J			J	J									Jointly by CE/ MC
18	EXPENSES ADVERTISING A	ND PROMOT	ION												
(a)	All advertising and promotions expenses within approved budget	s				s									
(b)	Outside approved budget														
	Approval	J			J	J									
19	Expenses –Entertainment														
(a)	Within approved budget upto PKR														
	Recommendation	J					J	J	J	J	J	J	J	J	By concerned HOD
(b)	Approval Exceeding	S J			J	S									Jointly by CE/ MC

2012		Exercised		Audit	Mngt	272	272		MA	ANAGER			DEI	PT. HEAD	
S.NO.	Particulars of Delegation	Jointly / Solely	BOD	СМТ	CMT	CEO	CFO	OPERATIONS	IT	HR	ADMIN	FINANCE	SALES & MARKETING	COMMUNICATION	Remarks & Clarification
(c)	CEO - case	S			s										GRCE will approve
20	TRAVELLING ON COMPANY	BUSINESS													
(a)	Local														
	Recommendation	S													
							s	s	s	s	s	s	s	s	Recommended by the concerned HOD
	Approval	s				s									Travel Policy to be approved by the BOD. CEO will approve the expenditure.
(b)	Abroad														
	Recommendation	s				S	s	s	s	s	s	s	s	s	By concerned HOD
	Approval	J			٦	J									MC will approve all the foreign visits
(c)	In the case of CEO	J			J		J								
21	PETTY CASH														
(a)	Establishment of imprest														
	Recommendation	J					J				J				Recommended by M(A) / CFO
	Approval	J			J	J									Jointly by CE/MC
(b)	Payment upto PKR 5000/-	s					s	s	s	s	s				
	Over PKR	J				J	J	J							Jointly by CFO/ HOD(Operation) / CE
(c)	Enhancement in petty cash im	prest limit													
	Recommendation	J					J				J	J			
	Approval	J			J	J									MC will approve the Enhancement
22	CONSULTANCY AGREEMEN	NT													
(a)	Within the country														
	Recommendation	J				J	J	J	J	J	J	J	J	J	

		Exercised		Audit	Mngt				MA	ANAGER			DEI	PT. HEAD	
S.NO.	Particulars of Delegation	Jointly / Solely	BOD	CMT	CMT	CEO	CFO	OPERATIONS	IT	HR	ADMIN	FINANCE	SALES & MARKETING	COMMUNICATION	Remarks & Clarification
		_				_						<u> </u>			
	Approval	S				S									CE will approve
(b)	Outside the country involving p	payment in fore	ign curre	ency											
	Approval	J			J	J									Jointly by CE/MNGT-CMT.
23	FINES & PENALTIES INCLU	DING OTHER	CHARG	ES											
	Recommendation	J				J	J	J	J	J	J	J	J	J	Recommended by HOD & approval
	Approval	s			S										by MC
24	INSURANCE														
(a)	Plant & Machinery & Motor Vehicles														
	Recommendation Approval (Renewal)	J				J	J								
	Approval	s			s										MC will approve
(b)	Group Life Insurance														
	Approval (Renewal)	s			s										-do-
(c)	New policies														
	Recommendation	J				J	J								
	Approval	J	J												Board will approve
25	FINANCIAL CHARGES														
	Under Mark-up arrangements &	under long te	rm loans												
	Recommendation	J					J				J	J			
	Approval	s				s									CE will approve
26	APPOINTMENT OF CUSTON	CLEANING	AGENTS	LOCA	L HANDI	ING AG	ENTS (E	Export)							
	Recommendations	J				J	J						J	J	
	Approval	s			s										MC will approve
27	EXPORT EXPENSES (FREIG	HT, AGENTS	SERVIC	ES AND	ALL OT	HER CH	ARGES								
	Recommendation	J					J				J		J	J	
	Approval	J			J	J							-	-	Approval by CE later by MC

2.110		Exercised		Audit	Mngt	270	272		M	ANAGER			DE	PT. HEAD	
S.NO.	Particulars of Delegation	Jointly / Solely	BOD	CMT	СМТ	CEO	CFO	OPERATIONS	IT	HR	ADMIN	FINANCE	SALES & MARKETING	COMMUNICATION	Remarks & Clarification
28	LONG TERM DEPOSITS / PR	REPAYMENTS	6												
	Recommendation	J					J				J	J			
	Approval	s			s	s									Jointly by CE/MC
29	AUDITORS REMUNERATION	Ι	RY AUDI	T FEE)	I	l	l		I						
	Recommendation	J		J			J								
	Approval	s	s												Board will approve on the recommendation of the Audit Committee
30	INTERNAL AUDIT OUT SOU	RCE SERVIC	ES PERI	ODICAL	REMUN	ERATIO	N / AUD	IT FEE							
	Recommendation	J		J			J								
	Approval	s	s												Board will approve
31	CHANGES IN ORGANOGRA	M													
	Recommendation	J			J		J	J	J	J	J	J	J	J	Recommended by Concerned HOD
	Approval	J	J			J									
32	PERSONNEL AUTHORITIES (within the approved terms a						l manpo	wer budget)							
(a)	Appointment /Termination														
	(i) Chief Executive														
	Recommendation	S			S										
	Approval	S	s												Approval by the Board
	(ii) Company Secretary & CFO														
	Recommendation	s			s										
	Approval	s	s												Approval by the CE / Board
	(iii) Other – SR. Management Star	ff A-GM Grade													
	Recommendation	J					J	J	J	J	J	J	J	J	Recommended by HOD
	Approval	J			J	J									Jointly by CE / MNGT Committee

200		Exercised		Audit	Mngt		272		M	ANAGER			DE	PT. HEAD	
S.NO.	Particulars of Delegation	Jointly / Solely	BOD	CMT	СМТ	CEO	CFO	OPERATIONS	IT	HR	ADMIN	FINANCE	SALES & MARKETING	COMMUNICATION	Remarks & Clarification
	(iv) Workers/Junior Management	staff													
	Recommendation	J					J	J	J	J	J	J	J	J	Recommended by HOD
	Approval	s				s									CE will sign the letter
(b)	Increments / Promotions														
	(i) Chief Executive														
	Recommendation	s			s										To be informed to the chairman
	Approval	s	s												Approval by GRCE
	(ii) All other Sr. MNGT Staff														Later by Board
	Recommendation	s				s	s	s	s	s	s	s	s	s	Recommended by HOD
	Approval	J			J	J									Approval by the Chairman
	(iii) All workers & JR. MNGT Staff														
	Recommendation	J					J	J	J	J	J	J	J	J	Recommended by HOD
	Approval	s				s									Approval by the CEO
(c)	CONTRACT TO RETIRED EMPL	OYEES													
	Recommendation	J					J	J	J	J	J	J	J	J	Recommendation by HOD
	Approval	s			s										MC will approve. However all the cases of MNGT staff will be approved by the chairman.
22	DANK CHADANTEES ISSUE	D BY THE CO		,											
33	BANK GUARANTEES ISSUE	D BY THE CO	JIVIPANI												
	UPTO PKR														
	Recommendation	J					J	J	J	J	J	J	J	J	Recommended by HOD
	Approval	s				S									
	Over PKR														
	Approval	J			J	J									MC will approve

		Exercised		Audit	Mngt	272			MA	ANAGER			DE	PT. HEAD	
S.NO.	Particulars of Delegation	Jointly / Solely	BOD	CMT	СМТ	CEO	CFO	OPERATIONS	IT	HR	ADMIN	FINANCE	SALES & MARKETING	COMMUNICATION	Remarks & Clarification
34	DISBURSEMENT OF ANNUA	AL PERFORM	ANCE B	ONUS/	SPECIAL	. AWARI	D								
	Recommendation	J			J										Recommended by concerned HOD,approval by MC
	Approval	s	s												Approval of the Chairman / Board
35	AGREEMENT WITH COLLEC	CTIVE BARGA	AINING A	AGENT											
	Recommendation	J					J			J					
	Approval	J			J	J									Approval of CE/MC
36	PERSONNEL AUTHORITIES	- OTHERS													
(a)	Recruitment etc – advertising (budget).	within													
	Recommendation	J					J		J	J					
	Approval	s				S									
(b)	STAFF & WORKERS WELFARE	SCHEME													
	Recommendation	J			J	J									
	Approval	s	s												Approval by the Board
(c)	Incentive Scheme		I	l.											
	Recommendation	J					J	J							
	Approval	s	s												Approval by the Board
37	TRAINING ASSIGNMENTS A	ABROAD													
(a)	Abroad														
	Recommendation	J					J	J	J	J					
	Approval	s			s										Approval by the MC
(b)	Within Pakistan														
	Recommendation	J					J	J	J						
	Approval	s				s									Approval by the CE

2.112	Builder (Blowin	Exercised	DOD	Audit	Mngt	050	050		MA	ANAGER			DEI	PT. HEAD	Barrella & Olarification
S.NO.	Particulars of Delegation	Jointly / Solely	BOD	CMT	СМТ	CEO	CFO	OPERATIONS	IT	HR	ADMIN	FINANCE	SALES & MARKETING	COMMUNICATION	Remarks & Clarification
	<u> </u>														
38	LEAVE / VACATIONS														
(I)	Chief Executive														
	Recommendation	s				S									
	Approval	s			s										Approval by the GRCE
(ii)	All Sr. Management Staff														
	Recommendation	s					s	s	s	s	s	s	s	s	Recommended by HOD
	Approval	s				S									Approval by CE
(iii)	Workers / Jr. Management Staff														
	Recommendation	s							s	s	s	s	s	s	Recommended by HOD
	Approval	s							s	s	s	s	s	s	Approval by HOD
(iv)	Leave without pay														
	Recommendation	s					s	s	s	s	s	s	s	S	Recommended by HOD
	Approval	J			J	J									Approval by MC
(v)	Grant of special leave														
	Recommendation	J					J	J	J	J	J	J	J	J	Recommended by HOD
	Approval	J			J	J									Approval by MC
39	LOANS TO DIRECTORS														
	Recommendation	J				J	J								Recommended by CFO / CE
	Approval	s													Approval by SECP
40	APPOINTMENT OF EXTERN	AL AUDITOR:	S/LEGA	AL ADVIS	SORS AN	ID THEII	R FEE IN	I ACCORDANCE \	WITH CO	OMPANIE	ES ORDIN	ANCE			
	Recommendation	J		J		J	J								
	Approval	s	s												Approval by the Shareholders
		1									<u> </u>				

S.NO.	Particulars of Delegation	Exercised Jointly / Solely	BOD	Audit CMT	Mngt CMT	CEO	CFO	MANAGER					DEPT. HEAD		Barrada & Olarifi adilar
								OPERATIONS	IT	HR	ADMIN	FINANCE	SALES & MARKETING	COMMUNICATION	Remarks & Clarification
41	ISSUANCE OF FINANCIAL STATEMENTS														
	Recommendation	J				J	J								
	Approval	s	s												
42	PAYMENT OF DIVIDEND														
	Recommendation	s	s												
	Approval	s	s												Approval by the Shareholders
43	CHARITY AND DONATIONS														
	Recommendations	s	s												
	Approval	s	s												Board will approve the donations