

Accountable Authority Instructions and Financial Authorisations

September 2021

4. Introduction

These Accountable Authority Instructions (AAIs) are issued by the Board of the National Disability Insurance Scheme Launch Transition Agency (Agency) as the Accountable Authority under section 20A of the [Public Governance, Performance and Accountability Act 2013](#) (PGPA Act).

The AAIs form part of the finance law and ensure that the Agency complies with the requirements of a corporate Commonwealth entity (CCE), including the PGPA Act and the [Public Governance, Performance and Accountability Rule 2014](#) (PGPA Rule). Compliance with the finance law is mandatory.

These AAIs apply to all officials of the Agency and constitute lawful and reasonable directions in respect of which all Agency officials must comply within the meaning of the PGPA Act.

Contractors (including Executive Placement Program officers (EPPs)) and consultants of the Agency must comply with the terms of their relevant contract including, where applicable, observing these AAIs.

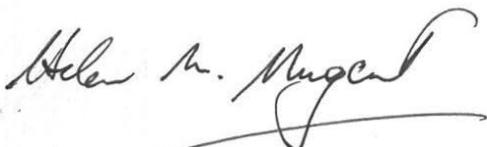
The Chief Financial Officer can issue additional policies, procedures, practice guidance directions to support instructions outlined in these AAIs. The Agency's [AAI Quick Guides](#) are available to provide additional guidance to support the AAIs.

These AAIs take effect from 10 September 2021 and are subject to annual review by the Board. The Board may, at its discretion, review these AAIs at shorter intervals, if it considers any such review, either in whole or in part, to be required.

If there is any change to the PGPA Act or PGPA Rules after a review of these AAIs and before the next review then to the extent that these AAIs would be inconsistent to the PGPA Act and Rules, then the AAIs must only be relied on and applied to the extent permitted by and consistent with the PGPA Act or PGPA Rules.

I hereby authorise the employees of the Agency set out in the [Financial Authorisations](#), the powers, functions and responsibilities of the Financial Authorisations set out in [Section 12](#) to be exercised in accordance with these AAIs.

All previous Financial Authorisations are revoked.



Dr Helen Nugent AO
Chairman
NDIA Board
September 2021

OFFICIAL

5. Accountable Authority Instructions

5.1 Terms you need to know

AAI means Accountable Authority Instructions

AAI Quick Guides means topic specific guides and scenarios to assist Officials, Contractors and Consultants in meeting the requirements of these AAI's

Accountable Authority means the Board

Agency means the National Disability Insurance Scheme Launch Transition Agency

Agency money means public or relevant money held in any bank account of the Agency, or relevant public money that is held by the Agency

Agency property means relevant property (other than Agency money) that is owned or held by the Agency, or any other thing prescribed as Agency property by the PGPA Rule

ANAO means Australian National Audit Office

Arrangement means any arrangement for the procurement of goods or services under which Agency money is payable or may become payable; including a contract, agreement, deed, work order, purchase order, or memorandum of understanding

Authorisation means a mechanism to confer a function, duty or power from the holder to another official

Breach or breach means the identification of a non-compliance with the finance law

Board means the Board of the Agency established under section 123 of the NDIS Act

Business system means the Agency computer system that manages participant plans and payments (also known as the Customer Relationship Management (CRM) system)

CCE means corporate Commonwealth entity

CEO means Chief Executive Officer

CFO means Chief Financial Officer

CGRGs means Commonwealth Grant Rules and Guidelines

CIO means Chief Information Officer

Contractor means engaged by the Agency under contractual arrangements

Consultant means engaged by the Agency to provide independent expert advice

CPO means Chief People Officer

CPRs means Commonwealth Procurement Rules

CRO means Chief Risk Officer

ELT means Executive Leadership Team

Executive Placement Program (EPP) officers means Contractors of an equivalent level as SES, with equivalent management responsibilities, obligations, delegations and authorisations

FBT means Fringe Benefits Tax

Financial Authorisations means Financial Authorisations to officials from the Accountable Authority

Finance law means PGPA Act, PGPA Rule, Appropriation Acts, instruments made under the PGPA Act including these AAI's

FMCS means Financial Management and Compliance System

Governance means the system of managing, controlling and monitoring

Grant means the provision of financial assistance by the Agency to assist the recipient to achieve its goals while addressing the Agency's outcome

Human Resources Delegations and Authorisations means delegations and authorisations under the *Public Service Act 1999* and other legislation that relates to human resource management

Independent assurance means a process that tests both system and non-system controls and is provided by a person or persons independent of the business areas performing the work

Material means when something is relevant, significant or important in its context

National Contracts means mandatory whole-of-Government contracts to be used for certain types of expenditure (e.g. AOT, QBT and COS)

NDIS Act means National Disability and Insurance Scheme Act 2013 (Cth)

NDIS Operations Delegations means delegation by the CEO of powers and functions under the NDIS Act

Official or **official** means an individual who is in or forms part of the Agency. This includes a member of the Accountable Authority of the Agency, staff engaged under the *Public Service Act 1999* (Cth) and an officer or employee of the Commonwealth, a state or territory whose services are made available to the Agency

Official gift means any gift made to a person or organisation external to the Agency as a cultural gesture or token of appreciation

Payment accuracy means the Agency's ability to pay the right person the right amount of money, through the right program, at the right time and takes into account participant/provider/vendor and administrative errors

Procurement means a term used to describe purchasing goods and/or services

Proper means efficient, effective, economical and ethical

Proportionate means an appropriate response or decision in the context of the particular circumstance – being in the correct proportion - commensurate

Research or Evaluation Project means a project that involves the systematic collection and analysis of information to make judgements about the effectiveness, efficiency and/or appropriateness of an activity, the creation of new knowledge and/or the synthesis and analysis of existing knowledge so as to generate new concepts, methodologies, inventions and understandings to inform policy, programs or service delivery

SES means Senior Executive Service (SES) employees employed under the *Public Service Act 1999*

Significant issue means a significant issue for the purpose of section 19 of the PGPA Act

Significant non-compliance means any serious breach, including:

- serious breaches of the duties of officials, including any fraudulent activity by officials;
- systemic issues reflecting internal control failings or high volume instances of non-compliance; and
- non-compliance issues that are likely to impact on the Agency's financial sustainability

Tax Invoice or **Invoice** has the same meaning as given to that term in the *A New Tax System (Goods and Services) Act 1999*

You or **you** means any person required to comply with the AAls.

6. AAI - Corporate governance

6.1 Duty to keep the Board informed

- 6.1.1 The Board must be advised as soon as practicable of all instances of significant non-compliance and anything that could be considered a significant issue under the PGPA Act that has impacted or may impact on the Agency's operations.

6.2 Professional judgement

- 6.2.1 You must comply with these AAIs, including the principles and requirements set out in these AAIs, and exercise your professional judgement when making decisions and taking actions. Your professional judgement must include consideration of the following:
- a. Is the proposed decision/action reasonable in the circumstances?
 - b. If there are resource implications, will the proposed decision/action represent a proper use of Agency resources?
 - c. What risks are associated with the decision/action and can they be appropriately managed?
 - d. Is the decision or action proportionate in the circumstances?
 - e. Does the decision/action represent value for money?
 - f. Ensure the authorisation is applied in accordance with the relevant legislation, policies and related procedures.

6.3 Duties of officials

- 6.3.1 Sections 25 to 29 of the PGPA Act impose the following duties on all officials:
- a. a duty of care and diligence;
 - b. a duty to act honestly, in good faith and for a proper purpose;
 - c. a duty in relation to use of position;
 - d. a duty in relation to use of information; and
 - e. a duty to disclose interests.
- 6.3.2 To meet these duties, officials are expected to exhibit a minimum standard of behaviour in exercising their powers or performing their functions. An official must comply with the finance law, which includes the PGPA Act, the PGPA Rule, any other instruments made under the PGPA Act (including these instructions), and an Appropriation Act.
- 6.3.3 You must ensure that you understand your duties as an official under the PGPA Act. If you are a line manager, you must ensure that your staff members are aware of their status as an official and understand their duties. As an official, you must not do or fail to do anything to cause or contribute to the Agency being in breach of the finance law.
- 6.3.4 Failure by an official to comply with a lawful and reasonable direction and failure to comply with finance law may result in [APS Code of Conduct](#) proceedings.
- 6.3.5 You must comply with the Agency's policies.
- 6.3.6 For further information refer to the [AAI Quick Guide: Duties of Officials](#).

6.4 Financial authorisations

- 6.4.1 The Financial Authorisations for officials in the Agency are detailed at [section 12](#).

- 6.4.2 When making a decision or taking action you must consider whether there is authority under the [Financial Authorisations](#) that is applicable.
- 6.4.3 Prior to exercising an authorisation you must consider any recommendation/s from the relevant internal committee providing specialist advice.
- 6.4.4 For further information refer to [AAI Quick Guide: Delegations and Authorisations](#).

6.5 Risk management and fraud control

- 6.5.1 The Board is accountable for the oversight of risks, and the CEO and the CRO are responsible for the implementation of the Agency's [Risk Management Strategy](#) (RMS). You must act, in accordance with the Agency's RMS.
- 6.5.2 Refer to Appendix A of the RMS for details of risk management roles and responsibilities. For further information contact [s47E\(d\) - certain operations of agencies](#).
- 6.5.3 You must act in accordance with the Agency's [Fraud and Corruption Control Plan](#), and contribute to a positive risk and fraud control culture within the Agency. For further information contact Scheme Integrity Branch at [s47E\(d\) - certain operations of agencies](#).
- 6.5.4 You must report any suspected fraudulent activity to the fraud reporting hotline on 1800 650 717, via email to [s47E\(d\) - certain operations of agencies](#) or via Speak Up.

6.6 Insurance (Comcover and Comcare)

- 6.6.1 The Agency is required to insure its assets and liabilities through Comcover, and to arrange workers compensation insurance through Comcare.
- 6.6.2 Comcover requests and information must be directed to [s47E\(d\) - certain operations of agencies](#).
- 6.6.3 For further information refer to the Agency's [Finance Policies, General Insurance chapter](#).

6.7 Disclosure of interests

- 6.7.1 You must disclose material personal interests relating to the affairs of the Agency.
- 6.7.2 You must maintain a current Conflict of Interest Declaration and provide the declaration via the [People and Culture Service Desk](#).
- 6.7.3 For further information refer to the [Conflict of Interest](#) policy or submit your enquiry to the [People and Culture service desk](#).

6.8 Accounts and records

- 6.8.1 You must maintain appropriate accounts, records and non-financial performance information to demonstrate resources have been used appropriately, decisions made soundly, and how public resources have been used to achieve the purposes of the Agency.
- 6.8.2 You must comply with any lawful request by the Finance Minister, the responsible minister or the Commonwealth Auditor-General for access to the Agency's accounts and records.
- 6.8.3 Refer to the Agency's [Finance Policies, Accounts and Records chapter](#) for further detail.

6.9 Audit

- 6.9.1 You must cooperate with representatives of the CFO, Internal Audit, the Agency's Audit Committee and the Australian National Audit Office (ANAO), including providing prompt and unfettered access to requested information, and responding to audit queries and recommendations in a timely manner.

6.10 Systems

6.10.1 If you are undertaking a project with a potential impact on the following systems you must seek approval from the CIO, CFO, CRO and the Agency's Information Law and Privacy Team at

[s47E\(d\) - certain operations of agencies](#) and any additional business owners listed below:

- a. SAP CRM (Customer Relationship Manager) links participant and provider portals and streamlines workload management and work allocation for planners and partners. SAP CRM will be replaced with the [ACE business system](#). Business Owners are CIO and CFO.
- b. ESSentials – Agency HR and Finance management – Business Owners are CPO and CFO.
- c. SAP R1P – Financial system – Business Owner is CFO.
- d. Public Sector Collections and Disbursements (PSCD) – client platform within SAP which facilitates Scheme payments. Business Owner is CFO.

6.10.2 The CFO must approve the implementation of system changes or new systems, where participant data, employee data or Scheme and Agency payments (including participant or provider payments) are potentially impacted, before those systems are released into production. Assurance must be provided to the CFO as part of the approval process and must include consideration of payment accuracy and the accounting treatment of transactions.

6.10.3 As required the system business owner must undertake the following:

- a. maintain a risk management plan and a business continuity plan (contingency plan) for the system, and review it objectively at least annually;
- b. update the risk management plan when there is a material change to the system or its supporting systems, processes or governance or when new risks are identified;
- c. ensure that all risks are subject to appropriate controls;
- d. have regard to the protection of privacy and consult with the Information Law and Privacy Team at [s47E\(d\) - certain operations of agencies](#) as required, to identify, eliminate, mitigate and manage any real or potential privacy risk;
- e. undertake sufficient assurance activity to satisfy that the controls for the system are operating effectively and the system is performing as intended;
- f. comply with directions given by the CIO and the CFO relating to undertaking post-payment transactional testing; and
- g. undertake a fraud assessment (in accordance with the [Fraud Rule](#) at section 10 of the PGPA Rule 2014) as directed by the Risk Advisory Branch.

6.11 Exemptions

6.11.1 The CEO, the CFO (up to the limits of their respective delegations) and the Board are the only officials who may grant an exemption from compliance with these AAls or elect to apply paragraph 2.6 of the [Commonwealth Procurement Rules](#) (CPRs)¹.

¹ Paragraph 2.6 of the Commonwealth Procurement Rules allows officials to not apply the CPRs "to the extent... necessary for the maintenance or restoration of international peace and security, to protect human health, for the protection of essential security interests, or to protect national treasures of artistic, historic or archaeological value"

7. AAI - Procurements, grants and other commitments and arrangements

7.1 Approving commitments of Agency money

- 7.1.1 You must only approve expenditure if you are an official or you are authorised to do so (refer to [Financial Authorisations](#)) and the following conditions are met:
- a. Relevant Commonwealth and Agency policies have been followed;
 - b. the expenditure complies with any specific requirements for that expenditure type detailed in these AAI;
 - c. you are satisfied that the expenditure:
 - i. is supported by available budget;
 - ii. is appropriate and proper use of Agency money and achieves value for money; and
 - iii. promotes the achievement of the Agency's purposes, including any related benefits to people living with disability;
 - d. forward commitment approval (in writing) has been provided if the commitment of Agency money extends beyond the current financial year; and
 - e. separate authorisation has been obtained for any indemnities included in the proposed arrangement, unless the indemnity is exempt as per [AAI Quick Guide: Indemnities and other contingencies](#).
- 7.1.2 You must record any approval of a commitment of relevant money in writing (where not recorded directly in the relevant system).
- 7.1.3 The CEO can provide written authorisation for the CFO to execute contracts on his/her behalf when required.

7.2 Entering into and varying arrangements

- 7.2.1 You may only enter into or vary an [arrangement](#) on behalf of the Agency if the maximum value (as varied if applicable) is within your [Financial Authorisation](#) (and has not been disaggregated inappropriately to avoid scrutiny by a higher level of financial authorisation), and:
- a. it complies with the AAI; and
 - b. is otherwise in accordance with any applicable Agency policy, direction or guidance.

7.3 Administering an arrangement

- 7.3.1 If you are responsible for managing an arrangement you must:
- a. actively manage the arrangement throughout the term to ensure the objectives are achieved;
 - b. monitor, evaluate, record and report on, as required, the performance of the parties to the arrangement to ensure the Agency achieves value for money; and
 - c. identify, assess and manage risks in respect of the arrangement/s you manage.
- 7.3.2 For further information, refer to the [Australian Government Contract Management Guide](#).

7.4 Procurement (buying goods and/or services)

- 7.4.1 The Agency's [Procurement and Corporate Services Branch](#) is your first point of contact for all procurement advice. For further information contact [s47E\(d\) - certain](#)

- 7.4.2 When undertaking a procurement you must procure goods and/or services in a manner consistent with the Commonwealth Procurement Rules².
- 7.4.3 You should consult with the [Research and Evaluation Branch](#) prior to procuring any research and/or evaluation services. For further information contact [s47E\(d\) - certain operations of agencies](#)

7.5 Grants

- 7.5.1 You should approach and conduct grant opportunities in a manner that may enable compliance with the [Commonwealth Grant Rules and Guidelines](#) (CGRGs)³.
- 7.5.2 For further information contact [s47E\(d\) - certain](#) .

7.6 Indemnities and other contingent liabilities

- 7.6.1 Indemnities, guarantees, warranties and certain caps on liability (collectively referred to as 'indemnities' in these AAI) may give rise to a contingent liability that is a cost to the Agency as a result of a future event.
- 7.6.2 You must not enter into an arrangement that includes an indemnity on behalf of the Agency unless an exception applies at 7.6.4, or you have separate authorisation from the Board, CEO or CFO.
- 7.6.3 As evidenced by a risk assessment:
 - a. The Board can provide approval, where the likelihood of the event giving rise to the contingent liability occurring is more than five per cent and the most probable cost is more than \$30 million;
 - b. the CEO can provide approval, where the likelihood of the event giving rise to the contingent liability occurring is less than five per cent and the most probable cost is less than \$30 million;
 - c. CFO can provide approval, where the likelihood of the event giving rise to the contingent liability occurring is less than five per cent and the most probable cost is less than \$10 million; and
 - d. indemnities in favour of the CFO and CEO require CEO and Board authorisation respectively.
- 7.6.4 Subject to compliance with the [AAI Quick Guide: Indemnities and other contingencies](#), the following exceptions apply:
 - a. indemnities included in the terms and conditions of vehicle rentals within Australia;
 - b. indemnities included in the terms and conditions of venue hire within Australia;
 - c. indemnities included in the terms and conditions of equipment hire within Australia; and
 - d. car park licences within Australia.
- 7.6.5 All indemnities with a likelihood of an event giving rise to a contingent liability of more than five per cent or the most probable cost of more than \$5 million must be recorded in the Contingent Liability module in FMCS. The Risk Branch must be consulted to notify Comcover.
- 7.6.6 The PGPA Rules provide that in some circumstances the Agency must not, as a CCE, grant certain indemnities, and is not allowed to grant exemptions to persons for liabilities incurred as

² While the Agency as a non-prescribed CCE for the purposes of s30 of the PGPA Rule is not bound by the CPRs, the Board, as the Accountable Authority, intends NDIA staff to comply with the CPRs (or where not possible, for example, use of AusTender reporting, comply with the intent of the CPRs) through this Instruction

³ While the Agency as a CCE is not bound by the CGRGs, the Board, as the Accountable Authority, intends NDIA staff to comply with the CGRGs through this Instruction

officials of the Agency with particular reference to pecuniary penalties and legal costs⁴. For more information, contact Legal Services at [s47E\(d\) - certain operations of agencies](#).

7.7 Gifts, hospitality and sponsorship

7.7.1 You must refer to the Agency's [Finance Policies, Gifts, Hospitality and Sponsorship chapter](#) prior to providing official hospitality (for external activities), food and beverage (for internal activities), sponsorships and giving or receiving of gifts (including gifting of Agency property).

7.8 Official travel

7.8.1 You must comply with the Agency's [Finance Policies, Travel chapter](#) when arranging official travel.

8. AAI - Making payments

8.1 Corporate credit cards

8.1.1 You must refer to the Agency's [Finance Policies, Credit Card chapter](#) for the issuance, management, processing and usage of a corporate credit card.

8.2 Gratuities

8.2.1 You must not tip using Agency money in Australia.

8.2.2 When travelling internationally for the Agency, tipping is acceptable if it is customary to do so in that country.

8.3 Payments to vendors

8.3.1 The Agency's standard payment terms for invoices is 20 calendar days upon receipt of a correctly rendered invoice, unless shorter maximum payment terms have been agreed between the Agency and the vendor.

8.3.2 You must action any correctly rendered invoice within five business days of receiving it. This will enable invoices to be paid in line with the payment terms agreed to by the Agency and the vendor.

8.3.3 For further information refer to the Agency's [Finance Policies, Accounts and Records chapter](#).

8.4 Discretionary financial assistance

8.4.1 If you receive a request for discretionary financial assistance from a person or organisation that has suffered detriment as a result of the Agency's administration you must refer the claim immediately to Legal Services at [s47E\(d\) - certain operations of agencies](#)

8.4.2 It should be noted that the [Scheme for Compensation for Detriment caused by Defective Administration](#) (CDDA Scheme) does not apply to the Agency as a CCE⁵.

8.5 Claims and legal settlements

8.5.1 If you become aware of a potential dispute or a legal proceeding, you must immediately refer the matter to Legal Services at [s47E\(d\) - certain operations of agencies](#)

⁴ Refer to the PGPA Rule – Division 4A of Part 2-4 'Indemnities and Exemptions by corporate Commonwealth entities'.

⁵ The CDDA Scheme applies to non-CCEs.

- 8.5.2 You must only agree to a settlement of a dispute, claim or legal proceeding if:
- a. Legal Services has been consulted and the Chief Counsel or his/her delegate has approved the proposed settlement;
 - b. you have the Financial Authorisation to approve expenditure of this type; and
 - c. all statutory requirements in relation to the committing of any settlement monies have been complied with.

8.6 Payments pending probate

- 8.6.1 Payments pending probate can only be approved by the CEO or the CFO. For further information contact [§47E\(d\) - certain operations of agencies](#)

9. AAI - Managing money

9.1 Managing money guidance

- 9.1.1 You must refer to the Agency's [Finance Policies, Managing Money chapter](#) for guidance on:
- a. receiving or managing appropriations;
 - b. receiving and banking money;
 - c. management of bank accounts and banking; and
 - d. loss of Agency money.

9.2 Investments

- 9.2.1 Investments must be made and managed in line with the Agency's [Finance Policies, Managing Money chapter](#) and the PGPA Act. Refer to [Financial Authorisation 5: Investments](#).

9.3 Borrowing

- 9.3.1 The CEO and the CFO are authorised to enter into a credit arrangement if:
- a. the borrowing is the obtaining of credit by way of credit card, credit voucher or similar credit facility; and
 - b. the agreement for the borrowing requires the amount borrowed to be repaid by the Agency within 90 days; or
 - c. the borrowing is authorised by the Finance Minister in writing or otherwise authorised by the PGPA Rule.

10. AAI - Debts

10.1 General principles

- 10.1.1 Where you establish that money is owed to the Agency, a debt must be raised as soon as practicably possible.

10.2 Managing Agency debts

- 10.2.1 Agency debt is an amount of money owed to the Agency, as a result of:
- a. amounts due from corporate debts, overpayments, fees, leases, rents, services provided by the Agency;

- b. sales of real and personal issued property owned by the Agency;
- c. overpayments or incorrect payments paid to Agency employees (and former employees), other Commonwealth or state / territory government entities, external agencies, organisations or individuals (including Agency contractors and consultants); and/or
- d. fines, penalties, damages, interest and forfeitures.

10.2.2 You must refer to the Agency's [Finance Policies, Agency Debt chapter](#) for the identification, management and recovery of Agency debts.

10.3 Managing debts under NDIS Act (Scheme Debt)

10.3.1 Scheme debt is an NDIS amount owed to the Agency, including as a result of:

- a. incorrect payment or overpayment to a provider or participant (including nominees acting on behalf of participants);
- b. compensation matters; and
- c. other debts relating to the operations of the NDIS Act.

10.3.2 If you are responsible for managing debts and/or waivers under the NDIS Act you must act in accordance with the legislation, the [Scheme Debt Management policy](#) and the [NDIS Operations Delegations](#).

11. AAI - Managing Agency property

11.1 Management and use of Agency property

11.1.1 You must manage Agency property in accordance with the Agency's [Finance Policies, Asset Management chapter](#).

11.1.2 You must not dispose of Agency property unless you have financial authorisation to do so as per [Financial Authorisation 4: Disposal of Agency Assets](#).

11.2 Real property

11.2.1 In dealing with Agency property that is real property (including leases or arrangements that relate to interests in land) you must ensure that you comply with the requirements of the [Land Acquisition Act 1989](#) (Cth) and any delegations that apply to the Agency under that Act, as and if applicable.

12. AAI - Financial Authorisations

12.1 Financial Authorisation 1: Approve Proposed Expenditure

Financial Authorisation limits are inclusive of all taxes and charges (including GST) and are maximum limits applicable per purchasing decision in line with these AAI's. You may only exercise your authority in accordance with your allocated budget.

List Number	Description of Authorisation/Function	CEO ⁶	ELT ⁷	SES Band 2	SES Band 1	EL2	EL1	Credit Card Holder ⁸
12.1.1	Operational Expenditure	\$30 million	\$10 million	\$5 million	\$1 million	\$200,000	\$50,000	to limit of the facility
12.1.2	Partners in the Community Program (grants or procurement arrangements) Limited to line managers with PITC responsibilities	\$30 million	\$30 million	\$20 million	nil	nil	nil	nil
12.1.3	Changes to pricing of reasonable and necessary supports impacting Scheme costs	\$30 million	nil	nil	nil	nil	nil	nil
12.1.4	Expenditure of Program 1.1 funds (Scheme funds) for direct commissioning of supports for NDIS participants. Limited to line managers with direct commissioning responsibilities.	\$30 million	\$10 million	\$5 million	\$1 million	\$200,000	\$50,000	nil
12.1.5	Research and Evaluation projects	\$30 million	nil	nil	nil	nil	nil	nil
12.1.6	Consultants	\$20 million	nil	nil	nil	nil	nil	nil
12.1.7	Domestic travel	\$50,000	\$20,000	\$10,000	\$5,000	\$500	nil	nil
12.1.8	International travel (CEO trips to be approved by the Chairman)	\$50,000	nil	nil	nil	nil	nil	nil
12.1.9	Official Hospitality	\$100,000	\$20,000	\$2,000	\$500	nil	nil	nil
12.1.10	Food and Beverage	\$100,000	\$10,000	nil	nil	nil	nil	nil
12.1.11	Giving of gifts	\$5,000	nil	nil	nil	nil	nil	nil
12.1.12	Other grants	\$30 million	\$1 million	\$500,000	nil	nil	nil	nil
12.1.13	Sponsorship	\$100,000	\$10,000	\$1,000	\$200	nil	nil	nil
12.1.14	Property (leases and capital works) Limited to line managers with property responsibilities	\$30 million	\$20 million	\$10 million	\$5 million	\$2 million	\$100,000	up to \$10,000
12.1.15	ICT or Security expenditure Limited to line managers with ICT/Security responsibilities	\$30 million	\$10 million	\$5 million	\$1 million	\$200,000	\$50,000	nil

⁶ Any Financial Authorisations not specifically authorised in this attachment (e.g. in excess of the CEO's authorisation) may be exercised by the Board. Any contractual variation that increases the value of the original contract to over \$30m or the variation value is greater than \$20m must be referred to the Board.

⁷ ELT have the same Financial Authorisation regardless of SES level.

⁸ Incl. Cabcharge card holders, eTag users & fuel card users.

12.2 Financial Authorisation 2: Enter or Vary an Arrangement

List Number	Description of Authorisation/Function	CEO ⁶	CFO	ELT ⁷	SES Band 2	SES Band 1	EL2	EL1	Credit Card Holder ⁸
12.2.1	Enter or vary an arrangement including a contract, agreement, grant, deed or understanding (commitment of Agency funds, up to the limits of the Financial Authorisation)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes - to limit of the facility (e.g. credit card transactional limit)
12.2.2	Execute contract on behalf of CEO (up to limits of financial authorisation of the CEO)	N/A	Yes	No	No	No	No	No	No
12.2.3	Vary a property arrangement up to 10% of the original value (limited to line managers with Property responsibilities and up to limits at 12.1.14)	Yes	Yes	N/A	N/A	Yes	Yes	No	No
12.2.4	Enter an arrangement including a contract, agreement, grant, deed or understanding (no commitment of Agency funds)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
12.2.5	Arrangement including a contingent liability ⁹ (refer to section 7.6)	Yes	Yes	No	No	No	No	No	No

12.3 Financial Authorisation 3: Manage a Debt

Waive an Agency debt, defer time for payment, agree to payment by instalment, write-off (excluding Scheme debt, under NDIS Act provisions – refer Scheme Debt Policy)

List Number	Description of Authorisation/Function	CEO ⁶	CFO	BM Finance
12.3.1	Agency Debt Waiver	\$200,000	\$100,000	\$50,000
12.3.2	Agency Debt Write-off, Deferral and instalment	\$500,000	\$200,000	\$100,000

12.4 Financial Authorisation 4: Disposal of Agency Assets

List Number	Description of Authorisation/Function	CEO	CFO CIO CRO	Branch Managers Finance, Procurement & Corporate Services, ICT, Security	EL2 Finance EL2 Property EL2 ICT EL2 Security
12.4.1	Limitations/Categories of Assets (net book value)	Limit of balance	\$15 million	\$2 million	\$200,000

12.5 Financial Authorisation 5: Investments

List Number	Description of Authorisation/Function	CEO	CFO	Branch Manager Finance	EL2 Responsible for Treasury Operations
12.5.1	Investments Individual investments as per 9.2	Limit of balance	\$2 billion	\$500 million	\$100 million

⁹ Any indemnity in favour of the CFO must be authorised by the CEO and any indemnity in favour of the CEO must be authorised by the Board.

Document Management

Overview:

Release
Effective Date
Author
Owner
Client
Document Number

s22(1)(a)(ii) - irrelevant material

Release
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