

POLICY P4.1.1

FINANCIAL DELEGATIONS

ITEM	DESCRIPTION
Version Number	5.0
Appendices	<ul style="list-style-type: none"> ➤ Appendix 1 – Schedule of Delegates ➤ Appendix 2 – General Financial Delegations ➤ Appendix 3 – Special Financial Delegations ➤ Appendix 4 – Write Offs and Disposal Authorities ➤ Appendix 5 – Instrument of Delegation
Owner	Executive Director, Technology, Finance & Legal
Contact	Director, Finance & Procurement
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Effective Date	5 September 2022
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1 Purpose

1.1 This policy and associated appendices:

- a. Define the financial delegations conferred on nominated roles;
- b. Outlines the framework and requirements for exercising financial delegations; and
- c. Support compliance with, as applicable, the *Government Sector Finance Act 2018* ('GSF Act'), the *Rural Fires Act 1997* ('RF Act'), NSW Government Treasurer's Directions, Treasury Circulars and Treasury Policy and Guidelines Papers.

2 Definitions

2.1 For the purpose of this policy:

- a. **Budget limit:** means that a delegate may exercise a delegation up to the limit of the total organisational budget for the relevant type of good or service over the period of the purchase.
- b. **Delegate:** a Government Officer, identified in the Delegations Schedule, authorised by the Responsible Minister (as defined below) to perform or exercise a function, the performance or exercise of which has been delegated by the Responsible Minister to the Government Officer.

- c. **Delegations Schedule:** means Appendix 1, Appendix 2 and Appendix 3, or any one or more of those Appendices, as the context requires.
- d. **Government Officer:** has the meaning set out in the GSF Act.
- e. **General financial delegation:** in the context of Appendix 2 of this policy refers to incurring expenditure for acquiring goods and services that form a normal or routine part of the duties of the identified role. The delegation is only conferred on a position whose role is listed in the Delegation Schedule, and only applies to expenditure incurred within the role's organisation command structure.
- f. **No limit:** indicates that a Delegate may exercise a delegated function irrespective of whether a budget currently exists within the NSW Rural Fire Service. In respect of expenditure, this situation only occurs in respect of emergency response expenditure, and is created due to the NSW Government natural disaster funding arrangements whereby funds are held in and reimbursed from the NSW Disaster Relief Account.
- g. **Responsible Minister:** means the Minister for Emergency Services and Resilience and the Minister for Flood Recovery, being the Ministers jointly responsible for the RFS Act.
- h. **Special financial delegation:** in the context of Appendix 3 of this policy, a special financial delegation is a delegation of a function described in Appendix 3 to Government Officers occupying roles with specific titles. Government Officers with roles that are not specifically listed cannot exercise these delegated functions, or utilise a general financial delegation to incur expenditure in respect of the nominated goods or services.

3 Policy

- 3.1 Delegations are conferred jointly by the Minister for Emergency Services and Resilience and the Minister for Flood Recovery and may not be sub-delegated.
- 3.2 All Government Officers exercising a financial delegation must ensure they are aware of, and are complying with the requirements of, sections 4.6, 4.15, 5.5 and 9.9 of the GSF Act and any relevant Treasurer's Directions.
- 3.3 All amounts listed in this policy are exclusive of GST. Where the NSW Rural Fire Service must pay GST, the Finance Branch is responsible for managing GST recovery (where appropriate).
- 3.4 A delegation will only be exercised where the expenditure is necessary and reasonable for the operation of the NSW Rural Fire Service in meeting its legislated functions.
- 3.5 Government Officers exercising delegations are responsible for exercising due economy.
- 3.6 Expenditure shall be committed, incurred or approved by a delegate only within the limits of the delegation conferred by the Responsible Minister (read together with this policy).
- 3.7 Expenditure for goods or services for which there is a Special financial delegation can only be committed, incurred or approved by a Delegate to whom the delegated function is specified in Appendix 3. A Delegate with a general delegation, irrespective of the value, shall not purport to exercise a function delegated to him/her in order to perform or exercise a function that is covered by a Special financial delegation (listed in Appendix 3).
- 3.8 Where no financial delegation exists, or where the expenditure will exceed the applicable financial limit of a Delegate, approval must be sought and obtained from the Responsible Minister.
- 3.9 Delegations can only be exercised within a role's prescribed area of responsibility and over resources for which their role has authorised access. Except where otherwise specified, this

means delegations can only be exercised where a budget is available in the relevant area of responsibility.

- 3.10 The value of the transaction used to determine the appropriate Delegate will be the total value of goods and services being transacted or contracted for. Transactions shall not be broken down or split into components (colloquially referred to as 'order splitting') in order to avoid the requirement for a higher delegation to be exercised. Delegation limits are per transaction.
- 3.11 A delegation can only be exercised by a NSW Rural Fire Service employee employed under the *Government Sector Employment Act 2013* or as otherwise permitted under the GSF Act. Consultants, contractors, agency temporary staff or volunteers cannot exercise delegations even when they are performing the duties of established roles.
- 3.12 A Delegate appointed to act in a role has the delegations of the role in which they are acting, no matter the duration of the appointment.
- 3.13 Delegates holding a delegation to incur, commit or approve expenditure must not exercise the delegation for their own direct benefit. For example, Delegates must not approve expenditure for their own travel, for their own attendance at conferences (unless as part of a group booking) or for equipment primarily for their own use.
- 3.14 Delegates must not exercise a delegation that would involve or create a conflict of interest.
- 3.15 A senior staff member who considers it is not appropriate that a subordinate staff member exercises a delegation may, in writing, direct their subordinate not to exercise the delegation. Any such direction should be reported to the Executive Director, Technology, Finance & Legal in writing setting out the reasons for revocation of the delegation.
- 3.16 Delegations will continue to apply where there are minor changes in role title arising from organisational realignments or role description amendments.
- 3.17 Decisions made to commit, incur or approve expenditure under a delegation are subject to scrutiny and/or audit.
- 3.18 Misuse of delegations, or incurring of expenditure without a delegation, is a breach of this policy and a breach of the NSW RFS Code of Conduct and Ethics. Such activity may result in misconduct processes under section 69 of the *Government Sector Employment Act 2013* and Part 8 of the *Government Sector Employment Rules 2014*.

4 Related documents

- [Government Sector Finance Act 2018](#)
- [Treasurer's Directions](#)
- [Rural Fires Act 1997](#)
- [Government Sector Employment Act 2013](#)
- [Government Sector Employment \(General\) Rules 2014](#)
- [Service Standard 1.1.7 Code of Conduct and Ethics](#)
- [Policy P1.1.3 Conflicts of Interest](#)
- [Policy P2.1.1 NSW RFS Administrative Delegations](#)
- [Policy P4.1.3 Procurement](#)

5 Amendments

AMENDMENT DATE	VERSION NO	DESCRIPTION
27 June 2006	1.0	<ul style="list-style-type: none"> ➤ Repealed and remade policy 1.1.2 v1.4 ➤ Converted to new format and new policy number ➤ Addition of new financial delegations
21 June 2007	2.0	<ul style="list-style-type: none"> ➤ Repealed and remade P4.1.1 v1.0 ➤ Delegations updated by EDs (Appendix 1 and 3)
21 January 2009	2.1	<ul style="list-style-type: none"> ➤ Repealed and remade P4.1.1 v2.0 ➤ Update Appendices 1, 2 and 3 to align with organisational realignment
27 May 2009	2.2	<ul style="list-style-type: none"> ➤ Repealed and remade P4.1.1 v2.0 ➤ Amendments to Appendices 1 and 3
18 September 2009	2.3	<ul style="list-style-type: none"> ➤ Repealed and remade P4.1.1 v2.2 ➤ Amendments to Appendix 1
4 January 2011	2.4	<ul style="list-style-type: none"> ➤ Repealed and remade P4.1.1 v2.3 ➤ Appendix 1 and 3 updated to reflect current structure and position titles
6 November 2012	3.0	<ul style="list-style-type: none"> ➤ Repealed and remade P4.1.1 v2.4 ➤ Separation of general and administrative delegations to P2.1.1 ➤ Review and update of Appendix 1 and 2
10 October 2018	4.0	<ul style="list-style-type: none"> ➤ Repealed and remade P4.1.1 v3.0 ➤ Complete review to align with current organisation structures and activities
10 May 2021	4.1	<ul style="list-style-type: none"> ➤ Repeals and remakes P4.1.1 v4.0 ➤ Administrative update to role titles
5 September 2022	5.0	<ul style="list-style-type: none"> ➤ Repeals and remakes P4.1.1 v4.1 ➤ Updated for <i>Government Sector Finance Act 2018</i> and delegation from the Responsible Minister

Appendix 1

SCHEDULE OF DELEGATES

Delegations apply to role and not rank, and do not reside with the occupant personally, but rather attach to the role and current approved occupant of that role.

Level	Role
Level 1	Commissioner
Level 2	Deputy Commissioners Executive Directors
Level 3	Directors
Level 4	Managers (where not otherwise specified) Area Commanders
Level 5	District Managers Area Manager, People and Business Area Manager, Capability Project Managers of projects approved by the Project Control Group (where not otherwise delegated)
Level 6	Executive Assistant to the Commissioner

Appendix 2

GENERAL DELEGATIONS

F1 General goods and services

Authority to commit or incur expenditure (excluding capital expenditure) on goods and services for the day-to-day function of an organisational unit.

PROCEDURES

This authority is subject to:

- The financial limit appearing opposite the position held by the delegate;
- The availability of recurrent funds within the budget of the organisational unit for which the delegate is responsible;
- The delegation not being exercised for expenditure covered by specific financial delegations (refer Appendix 3); and
- Compliance with relevant Administrative Delegations contained in P2.1.1 NSW RFS Administrative Delegations (where appropriate).

DELEGATES

Level 1	\$5,000,000
Level 2	\$2,500,000
Level 3	\$500,000
Level 4	\$50,000
Level 5	\$20,000
Level 6	\$5,000

Note: In this Appendix 2, any reference to a Delegate “Level 1” through to and including “Level 6” should be interpreted in accordance with Appendix 1

F2 Capital Expenditure

Authority to commit or incur capital expenditure on goods and services for the function of the organisation.

PROCEDURES

This authority is subject to:

- The financial limit appearing opposite the position held by the Delegate;
- The availability of recurrent funds within the budget of the organisational unit for which the Delegate is responsible;
- The delegation not being exercised for expenditure covered by Specific financial delegations (refer Appendix 3).

DELEGATES

Level 1	\$5,000,000
Level 2	\$2,000,000
Level 3	\$500,000

Appendix 3

SPECIAL DELEGATIONS

F3 Salaries and wages and related statutory obligations

Authority to approve expenditure on salaries and wages and associated payments including termination payments, PAYG remittances, superannuation and employee related salary payments.

PROCEDURES

This authority is subject to:

- The financial limit appearing opposite the position held by the Delegate;
- Obtaining necessary approvals where prescribed (e.g. voluntary redundancies, appointment schedules etc.); and
- The availability of recurrent funds within the budget of the organisation.

DELEGATES

Commissioner	Budget limit
Executive Director, Technology, Finance & Legal.....	Budget limit
Executive Director, People & Strategy.....	Budget limit

F4 Statutory obligations

Authority to approve expenditure on statutory obligation payments such as fringe benefits tax, goods and services tax, payroll tax and insurance premiums.

PROCEDURES

This authority is subject to:

- The financial limit appearing opposite the position held by the delegate;
- Obtaining necessary approvals where prescribed; and
- The availability of recurrent funds within the budget of the organisation.

DELEGATES

Commissioner.....	Budget limit
Executive Director, Technology, Finance & Legal.....	Budget limit
Director, Finance and Procurement.....	\$250,000

F5 Emergency response

Authority to commit, incur or approve expenditure (including aircraft expenditure) on emergency response to events that are:

- Declared bush fire emergencies under section 44 or 45 of the *Rural Fires Act 1997*;
- Declared natural disasters;
- Emergency response funded through the Combat Agency Disaster Allocation; or
- Events for which assistance has been requested by another emergency services agency under either State, National or International mutual aid arrangements.

PROCEDURES

This authority is subject to:

- The financial limit appearing opposite the position held by the Delegate;
- The relevant declaration or request being in place;
- Due to the natural disaster arrangements in NSW whereby expenditure on declared natural disasters is reimbursed from the NSW Disaster Relief Account held by Resilience NSW on behalf of NSW Government, funds do not need to be available in the organisational budget; and
- Expenditure being relevant to the officer's role in the event.

DELEGATES

Commissioner	No limit
Deputy Commissioner, Field Operations	No limit
Director, State Operations.....	\$500,000
State Operations Controller.....	\$250,000
State Logistics Officer	\$100,000
Manager, Operational Business.....	\$100,000
Manager, Operational Response	\$100,000
Manager, Communications Systems	\$50,000
State Duty Operations Officer	\$50,000
Incident Controller (section 44 appointee).....	\$20,000
Incident Management Team Logistics Officer	\$2,000

F6 Operational aircraft expenditure

Authority to commit, incur or approve expenditure on aircraft outside of emergency response conditions.

PROCEDURES

This authority is subject to:

- The financial limit appearing opposite the position held by the delegate; and
- The availability of recurrent funds within the budget of the organisation, where appropriate.

DELEGATES

Commissioner.....	\$20,000,000
Deputy Commissioner, Field Operations	\$10,000,000
Director, State Operations.....	\$500,000
State Operations Controller.....	\$250,000
Manager, Operational Business.....	\$100,000
Manager, Operational Response	\$100,000
State Duty Operations Officer	\$50,000

F7 Disaster Resilience and Bush Fire Mitigation

Authority to commit, incur or approve expenditure on the natural disaster resilience program and bush fire mitigation program.

PROCEDURES

This authority is subject to:

- The financial limit appearing opposite the position held by the Delegate; and
- The availability of recurrent funds within the budget of the organisation, where appropriate.

DELEGATES

Commissioner.....	No limit
Deputy Commissioner, Field Operations.....	No limit
Director, Operations Support	\$100,000
Director, Area Operations	\$100,000
Manager, Operational Business.....	\$50,000

F8 Fleet

Authority to commit, incur or approve expenditure on the purchase or refurbishment of fleet vehicles and firefighting appliances in accordance with the annual fleet program approved by the Commissioner.

PROCEDURES

This authority is subject to:

- The financial limit appearing opposite the position held by the Delegate;
- The availability of recurrent funds within the organisational budget for fleet and firefighting appliances;
- The availability of capital funds within the organisational budget for fleet and firefighting appliances.

DELEGATES

Commissioner.....	\$5,000,000
Deputy Commissioner, Preparedness & Capability	\$2,500,000
Director, Assets & Infrastructure	\$500,000
Manager, Fleet Production.....	\$250,000

F9 Local Government Maintenance and Repairs Grants

Authority to approve maintenance and repairs grants to Local Government entities.

PROCEDURES

This authority is subject to:

- The financial limit appearing opposite the position held by the Delegate; and
- The availability of recurrent funds within the organisational budget.

DELEGATES

Commissioner.....	Budget limit
Executive Director, Technology, Finance & Legal.....	Budget limit

F10 Expenditure on legal representation and costs

Authority to commit or incur expenditure on legal proceedings including engagement of legal representation and settlement of cases for an on behalf of the NSW Rural Fire Service and the Responsible Minister.

PROCEDURES

This authority is subject to:

- The financial limit appearing opposite the position held by the Delegate; and
- The availability of recurrent funds within the organisational budget.

DELEGATES

Commissioner.....	\$5,000,000
Deputy Commissioners, Executive Directors	\$2,500,000
Director, Legal & Assurance	\$100,000
Manager, Legal	\$50,000

F11 Expenditure on telephony, communications or website contracts

Authority to commit or incur expenditure on organisational contracts for the provision of the web services (including the public website, volunteer intranet and staff intranet), telecommunications (e.g., mobile or fixed line telephony), radio networks and charges (e.g. Government Radio Network fees or Private Mobile Radio network maintenance contracts) and the wide area network.

PROCEDURES

This authority is subject to:

- The financial limit appearing opposite the position held by the Delegate;
- Obtaining necessary approvals where prescribed; and
- The availability of recurrent funds within the organisational budget.

DELEGATES

Commissioner.....	\$10,000,000
Deputy Commissioners, Executive Directors	\$5,000,000
Director, Information and Communications Technology	\$500,000

F12 Expenditure on RFS facilities or grants to construct RFS facilities

Authority to commit or incur expenditure for the construction of RFS facilities or for the maintenance of RFS facilities whether directly or through grants to relevant entities (e.g. Local Councils)

PROCEDURES

This authority is subject to:

- The financial limit appearing opposite the position held by the Delegate;
- Obtaining necessary approvals where prescribed; and
- The availability of recurrent funds within the organisational budget.

DELEGATES

Commissioner.....	\$5,000,000
Deputy Commissioners, Executive Directors	\$2,500,000
Director, Assets & Infrastructure	\$500,000

Appendix 4

WRITE OFFS AND DISPOSAL AUTHORITIES

F13 Write-off debts due to the State

Authority to write off debts due to the State.

PROCEDURES

This authority is subject to the Delegate being satisfied:

- The debtor cannot be located; or
- It is not economical to finalise recovery action; or
- The medical, financial or domestic circumstances of the debtor at the time do not warrant the taking of recovery action; or
- Legal proceedings through the courts have proved, or on legal advice, are likely to be, unsuccessful.

Only the Responsible Minister may waive a debt.

DELEGATES

Commissioner.....	\$5,000,000
Executive Director, Technology, Finance & Legal.....	\$5,000

F14 Stocktaking discrepancies and disposal of inventories and stores

Authority to adjust inventory levels or asset holdings where the discrepancy is not considered to be due to theft, suspected theft or classified as a debt due to the State.

PROCEDURES

This authority is subject to:

- Advice being provided to the Finance Branch in accordance with NSW RFS policies and procedures (where necessary) to allow adjustment of the financial records.
- The delegate providing written advice to the Director, Finance and Program Management specifying the circumstances that surround any adjustment with a financial impact above \$5,000.

DELEGATES

Level 1
Level 2
Level 3
Level 4
Level 5
Warehouse Supervisor

F15 Approval to dispose of assets and equipment

Approval to dispose of NSW RFS vehicles and equipment, and firefighting equipment vested under section 119 of the *Rural Fires Act 1997*.

PROCEDURES

This authority is subject to:

- An assessment of fire fighting vehicles intended to be disposed of by Engineering Services as a pre-requisite to disposal;
- Advice being provided to the Finance Branch in accordance with NSW RFS policies and procedures to allow adjustment of the financial records.

DELEGATES

Commissioner

Deputy Commissioners and Executive Directors

Director, Area Operations

**INSTRUMENT OF DELEGATION
GOVERNMENT SECTOR FINANCE ACT 2018
and
RURAL FIRES ACT 1997
relating to
NSW RURAL FIRE SERVICE**

1. I, **Stephanie Cooke MP**, Minister for Emergency Services and Resilience and Minister for Flood Recovery (“the Minister”) being the Ministers jointly responsible for the administration of the *Rural Fires Act 1997* (“the RF Act”), do hereby jointly delegate under section 9.9(2)(c) (read together with section 9.7(1)(d) of the *Government Sector Finance Act 2018* (“the GSF Act”), to each of the officers listed in the Appendices 2, 3 and 4 (read, where required, together with Appendix 1) of the **Schedule** to this instrument, the authority to incur, commit or sanction expenditure for the services of the NSW Rural Fire Service up to the limits shown in respect of any one item shown in Appendices 2, 3 and 4 of the **Schedule**, attached to this instrument:

Appendix 1 – Schedule of delegates
Appendix 2 – General financial delegations
Appendix 3 – Special financial delegations
Appendix 4 – Write offs and disposals

2. [The authority under paragraph 1 above is subject in all cases and in all respects to:
- a. the amount of funding agreed and/or determined by the Treasurer and the Minister each year under the RF Act, and
 - b. no expenditure being incurred, committed or sanctioned for a purpose not authorised by the RF Act or [natural disaster funding arrangements approved by NSW Treasury].]
3. This instrument, which replaces and revokes all prior instruments of financial delegation in respect of the services of the NSW Rural Fire Service will come into force on the date it is executed by me and will remain in force until it is revoked or amended.
4. This instrument will remain in force, notwithstanding the termination of my office as Minister for Emergency Services and Resilience and/or the Minister for Flood Recovery.
5. All terms not otherwise defined in this instrument will have the same meanings as used in the GSF Act and the RF Act, as applicable.



STEPHANIE COOKE MP

Minister for Emergency Services and Resilience
Minister for Flood Recovery

September 2022

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