

## QUESTION TAKEN ON NOTICE

### BUDGET ESTIMATES HEARING : 25 May 2015

#### IMMIGRATION AND BORDER PROTECTION PORTFOLIO

#### **(BE15/194) - Cash reconciliation and financial reporting - Internal Product (DIBP)**

Senator Ludwig, Joe (L&CA) written:

3. How is cash on hand withdrawn from cash at bank?

- a. Who can authorise its use in relation to agency programs? Please specify their APS level and classification.
- b. When can cash be withdrawn from the bank and what procedures are in place for withdrawal? Please provide a copy of the procedures.
- c. If cash is deposited into an agency safe, is it receipted with a deposit note? If not, what form of record is required? If no record is required, why?

*Answer:*

3. Cash on hand is withdrawn from the bank either by:

- cashing a cheque made out to the agency's bank account; and
  - presenting a Letter of Authority to withdraw a specified amount for a specific purpose with the approval by the relevant delegate
- a. The use of cash on hand can be authorised by a delegate with the authority to approve commitment of relevant money as per the financial delegations issued by the agency. Attached are a list of those delegates for the Department of Immigration and Border Protection (Attachment A) and the Australian Customs and Border Protection Service (Attachment B).
  - b. Cash can be withdrawn from the bank when:
    - an advance/cash holding account is being established;
    - an advance/ cash holding account is being increased; and
    - a petty cash advance is being reimbursed.

The procedures for the withdrawal of cash are provided in Attachment C and D includes:

- 1.4/1 Guidelines for the maintenance of advance accounts – ACBPS (Attachment C)
  - Financial Management Directive 2014/15 – Cash advances – DIBP (Attachment D)
- c. When cash is deposited into an agency safe, it is receipted and banked within the timeframes prescribed under the PGPA legislation. Cash advances are secured in a safe with access limited to the advance holder.

SCHEDULE 1 - NATIONAL OFFICE

\* Instructions for all officials issued pursuant to subsection 20A(1) of the PGPA Act:

**1. To enter into, make or vary an arrangement made under subsection 23(1) of the PGPA Act.** The monetary limit for this financial delegation is set at the limit applied in the relevant expenditure type for approval of a spending commitment delegation. Refer to the applicable PGPA Act subsection 23(3) expenditure type. This delegation may also apply to arrangements requiring a non-monetary commitment of Commonwealth resources.

**2. Goods and Services: Approval of a proposed commitment of relevant money.** The financial delegation, “PGPAAs23(3) - Goods & services”, must not include expenditure for travel, official hospitality, gifting, grants, monetary settlement or other Consolidated Revenue Fund money. Separate financial delegations are given for these expenditure types. The goods and services expenditure type may include spending in relation to the removal and return of a non-citizen and all associated costs.

**3. International Travel.** Where the total estimated cost (GST inclusive) of international travel, either individually, or for a delegation or group activity, is:

An amount to the limit of:	Authorisation must be given by
\$20,000 or less	The Secretary
More than \$20,000 and less than \$50,000	The Minister
\$50,000 or more	The Prime Minister

The financial delegation, "PGPAAs23(3) – Approve a commitment of relevant money for exempted international travel [3]", may only be exercised by delegates to the relevant assigned limit for international travel in the following circumstances:

Exempted International Travel
1. National security operations and investigations relating to the protection of essential national security interests and personal protection; or
2. Department of Immigration and Border Protection actions relating to the escort, repatriation and/or removal of illegal maritime arrivals and unlawful non-citizens; or
3. Immigration and Border Protection actions relating to Biosecurity activities; or
4. Emergency and humanitarian responses relating to foreign emergency aid, disaster relief and medical evacuations; or
5. Postings, missions and deployments relating to the movement of officials, family members or property.

**4. Delegation Limit.** The delegation limits specified are restricted to the delegates area of budget responsibility.

**5. Settlement of monetary claims.** Settlement is made as per Appendix C of the *Legal Services Directions 2005*

POSITION TITLE	POSITION NUMBER	FUNCTION	DELEGATION	LIMIT
SES Band 3, Deputy Secretary, or equivalent	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services LOFA [2]	To limit of funds (LOFA)
			PGPAAs23(3) - Travel LOFA [3]	To limit of funds (LOFA)
			PGPAAs23(3)-International Travel LOFA[3]	To limit of funds (LOFA)
			PGPAAs23(3) - Hospitality \$50,000	\$50,000
			PGPAAs23(3) - Gift giving to limit	\$100,000
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To authorise the use, management & disposal of property. Excludes software unless specified	PGPAAs20Ai - Disp Prop (ex s/wre) to lim	\$5 Million
		To give written approval of a gift of relevant property being made	PGPAAs66 Gift of relvnt proppty to limit	\$1 Million
		To authorise the payment to the person who the delegate considers should receive the payment, of an amount which, at the time of a person’s death, the Commonwealth owed to the person	PGPARs25-Amt owed at time of death unltd	Unlimited
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
SES Band 2, First Assistant Secretary or equivalent	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services LOFA [2]	To limit of funds (LOFA)
			PGPAAs23(3) - Travel \$50,000 [3]	\$50,000
			PGPAAs23(3)-International Travel \$50K[3]	\$50,000
			PGPAAs23(3) - Hospitality \$10,000	\$10,000
			PGPAAs23(3) - Gift giving to limit	\$10,000
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		PGPAAs20Ai - Prepayments \$500,000	PGPAAs20Ai - Prepayments \$500,000	\$500,000
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations		
		To authorise the use, management & disposal of property. Excludes software unless specified	PGPAAs20Ai - Disp Prop (ex s/wre) to lim	\$100,000
		To give written approval of a gift of relevant property being made	PGPAAs66 Gift of relvnt proppty to limit	\$100,000
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
First Assistant Secretary, Legal Division	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services LOFA [2]	To limit of funds (LOFA)
			PGPAAs23(3) - Travel \$50,000 [3]	\$50,000
			PGPAAs23(3)-International Travel \$50K[3]	\$50,000
			PGPAAs23(3) - Hospitality \$10,000	\$10,000
			PGPAAs23(3) - Gift giving to limit	\$10,000
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		To approve settlement of monetary claims[4]	PGPAAs23(3) - Settle mon claim unlimit	Unlimited
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$500,000	\$500,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To authorise the use, management & disposal of property. Excludes software unless specified	PGPAAs20Ai - Disp Prop (ex s/wre) to lim	\$100,000
		To give written approval of a gift of relevant property being made	PGPAAs66 Gift of relvnt proppty to limit	\$100,000
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited

## SCHEDULE 1 - NATIONAL OFFICE

POSITION TITLE	POSITION NUMBER	FUNCTION	DELEGATION	LIMIT
SES Band 1, Assistant Secretary or equivalent	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$5M [2]	\$5 Million
			PGPAAs23(3) - Travel \$20,000 [3]	\$20,000
			PGPAAs23(3) - Hospitality \$5,000	\$5,000
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$100,000	\$100,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
Assistant Secretary, Legal Division	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$5M [2]	\$5 Million
			PGPAAs23(3) - Travel \$20,000 [3]	\$20,000
			PGPAAs23(3) - Hospitality \$5,000	\$5,000
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		To approve settlement of monetary claims[4]	PGPAAs23(3) - Settle mon claim unlimit	Unlimited
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$100,000	\$100,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	To limit of funds (LOFA)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
Assistant Secretary, Procurement & Contracts Branch	60005251	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$5M [2]	\$5 Million
			PGPAAs23(3) - Travel \$20,000 [3]	\$20,000
			PGPAAs23(3) - Hospitality \$5,000	\$5,000
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$100,000	\$100,000
		To authorise in writing, to expenditure under an arrangement, that might become payable beyond available appropriation	PGPAAs20Ai - Forward commitment approval	To limit of funds (LOFA)
		To authorise in writing, to limited tender and exempt procurement	PGPAAs20Ai - Limited tendering	\$1 Million
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	To limit of funds (LOFA)
Assistant Secretary, Property and Commercial Services Branch	60006364	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$10M [2]	\$10 Million
			PGPAAs23(3) - Travel \$20,000 [3]	\$20,000
			PGPAAs23(3) - Hospitality \$5,000	\$5,000
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$100,000	\$100,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
Assistant Secretary, Shared Services Branch	3363	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$5M [2]	\$5 Million
			PGPAAs23(3) - Travel \$20,000 [3]	\$20,000
			PGPAAs23(3) - Hospitality \$5,000	\$5,000
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$100,000	\$100,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
Assistant Secretary, Infrastructure and Services Division	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$10M [2]	\$10 Million
			PGPAAs23(3) - Travel \$20,000 [3]	\$20,000
			PGPAAs23(3) - Hospitality \$5,000	\$5,000
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$100,000	\$100,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit

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POSITION TITLE	POSITION NUMBER	FUNCTION	DELEGATION	LIMIT
Assistant Secretary, Offshore Operations	60031948	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$10M [2]	\$10 Million
			PGPAAs23(3) - Travel \$20,000 [3]	\$20,000
			PGPAAs23(3) - Hospitality \$5,000	\$5,000
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$100,000	\$100,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
Assistant Secretary, Onshore Operations	1910	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$10M [2]	\$10 Million
			PGPAAs23(3) - Travel \$20,000 [3]	\$20,000
			PGPAAs23(3) - Hospitality \$5,000	\$5,000
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$100,000	\$100,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
Assistant Secretary, ICT Service and Vendor Management Branch	11861	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$5M [2]	\$5 Million
			PGPAAs23(3) - Travel \$20,000 [3]	\$20,000
			PGPAAs23(3) - Hospitality \$5,000	\$5,000
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$100,000	\$100,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To authorise the use, management & disposal of property. Excludes software unless specified	PGPAAs20Ai - Disp Prop (ex s/wre) to lim	\$100,000
National Manager, Air and Marine	ALL	Approve a proposed commitment of relevant money	PGPAAs77 - Refund/Repayment check	Unlimited
			PGPAAs23(3) - Goods & services LOFA [2]	To limit of funds (LOFA)
			PGPAAs23(3) - Travel \$20,000 [3]	\$20,000
			PGPAAs23(3) - Hospitality \$5,000	\$5,000
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$100,000	\$100,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
Executive Level 2, and equivalent	ALL	Approve a proposed commitment of relevant money	PGPAAs77 - Refund/Repayment check	Unlimited
			PGPAAs23(3) - Goods & services \$500,000 [2]	\$500,000
			PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$10,000	\$10,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
Executive Level 2, Principal Legal Officer	ALL	Approve a proposed commitment of relevant money	PGPAAs77 - Refund/Repayment check	Unlimited
			PGPAAs23(3) - Goods & services \$500,000 [2]	\$500,000
			PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
		To approve settlement of monetary claims[4]	PGPAAs23(3) - Settle mon claim \$50,000	\$50,000
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$10,000	\$10,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
Executive Level 2, Commercial Services Section	8541	Approve a proposed commitment of relevant money	PGPAAs77 - Refund/Repayment check	Unlimited
			PGPAAs23(3) - Goods & services \$500,000 [2]	\$500,000
			PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$10,000	\$10,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To authorise the use, management & disposal of property. Excludes software unless specified	PGPAAs20Ai - Disp Prop (ex s/wre) to lim	\$100,000
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited

# SCHEDULE 1 - NATIONAL OFFICE

POSITION TITLE	POSITION NUMBER	FUNCTION	DELEGATION	LIMIT
Executive Level 2, Financial Shared Services Section	60016195	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$500,000 [2]	\$500,000
			PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$10,000	\$10,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To allow payment by instalments, or defer the time for payment of an amount owing to the Commonwealth	PGPAAs63 - Debt mgmt & instalment	\$50,000
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
Executive Level 2, ACBPS National Pay and Accounts	60039212	To authorise the payment to the person who the delegate considers should receive the payment, of an amount which, at the time of a person's death, the Commonwealth owed to the person	PGPARs25-Amt owed at time of death \$50k	\$50,000
Executive Level 2, HR Services and Systems	6781	To authorise the payment to the person who the delegate considers should receive the payment, of an amount which, at the time of a person's death, the Commonwealth owed to the person	PGPARs25-Amt owed at time of death \$50k	\$50,000
Executive Level 1, Financial Shared Services Section	ALL	To allow payment by instalments, or defer the time for payment of an amount owing to the Commonwealth	PGPAAs63 - Debt mgmt & instalment	\$20,000
Executive Level 1, Facilities Management & Projects	4414	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$10,000 [2]	\$10,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
Executive Level 1, Facilities Management Section	60010559	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$20,000 [2]	\$20,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
Executive Level 1, Overseas Workforce Management	60022406	Approve a proposed commitment of relevant money	PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
	60022499	Approve a proposed commitment of relevant money	PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
Executive Level 1, Learning & Support Section	5437	Approve a proposed commitment of relevant money	PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
	60007789	Approve a proposed commitment of relevant money	PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
Executive Officer	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$5,000 [2]	\$5,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
Executive Assistant to Secretary	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$50,000 [2]	\$50,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
Executive Assistant	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$1,000 [2]	\$1,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
Commonwealth Credit Card Holder	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services	Card Transaction Limit
			PGPAAs23(3) - Travel	Card Transaction Limit
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
Stationery Account Holder	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services	\$1,000
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
Taxi Card Voucher or e-Ticket Holder	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Travel	\$200
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
Arrangement Administrator	ALL	To administer an arrangement relating to the affairs of the entity	PGPAAs23(1) - Administer Arrangement	Limit to terms of arrangement
DIBP/Customs Official	ALL	To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited



SCHEDULE 2 - FINANCE DIVISION

\* Instructions for all officials issued pursuant to subsection 20A(1) of the PGPA Act:

- 1. To enter into, make or vary an arrangement made under subsection 23(1) of the PGPA Act.** The monetary limit for this financial delegation is set at the limit applied in the relevant expenditure type for approval of a spending commitment delegation. Refer to the applicable PGPA Act subsection 23(3) expenditure type. This delegation may also apply to arrangements requiring a non-monetary commitment of Commonwealth resources.
- 2. Goods and Services: Approval of a proposed commitment of relevant money.** The financial delegation, “PGPAAs23(3) - Goods & services”, must not include expenditure for travel, official hospitality, gifting, grants, monetary settlement or other Consolidated Revenue Fund money. Separate financial delegations are given for these expenditure types. The goods and services expenditure type may include spending in relation to the removal and return of a non-citizen and all associated costs.
- 3. International Travel.** Where the total estimated cost (GST inclusive) of international travel, either individually, or for a delegation or group activity, is:

An amount to the limit of:	Authorisation must be given by
\$20,000 or less	The Secretary
More than \$20,000 and less than \$50,000	The Minister
\$50,000 or more	The Prime Minister

The financial delegation, "PGPAAs23(3) – Approve a commitment of relevant money for exempted international travel [3]", may only be exercised by delegates to the relevant assigned limit for international travel in the following circumstances:

Exempted International Travel
1. National security operations and investigations relating to the protection of essential national security interests and personal protection; or
2. Department of Immigration and Border Protection actions relating to the escort, repatriation and/or removal of illegal maritime arrivals and unlawful non-citizens; or
3. Immigration and Border Protection actions relating to Biosecurity activities; or
4. Emergency and humanitarian responses relating to foreign emergency aid, disaster relief and medical evacuations; or
5. Postings, missions and deployments relating to the movement of officials, family members or property.

- 4. Delegation Limit.** The delegation limits specified are restricted to the delegates area of budget responsibility.

POSITION TITLE	POSITION NUMBER	FUNCTION	DELEGATION	LIMIT
Chief Financial Officer	3362	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services LOFA [2]	To limit of funds (LOFA)
			PGPAAs23(3) - Travel LOFA [3]	To limit of funds (LOFA)
			PGPAAs23(3)-International Travel \$50K[3]	\$50,000
			PGPAAs23(3) - Hospitality \$20,000	\$20,000
			PGPAAs23(3) - Gift giving to limit	To limit of funds (LOFA)
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments unlimited	Unlimited
		To authorise in writing, to expenditure under an arrangement, that might become payable beyond available appropriation	PGPAAs20Ai - Forward commitment approval	Unlimited
		To authorise in writing, to limited tender and exempt procurement To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth To enter into, vary and administer an arrangement relating to the affairs of the entity[1] To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations To issue, amend and revoke drawing rights To approve a banking day later than the next banking day Approve the purpose and manner for maintaining cash advances Provide direction on relevant money that is not bankable currency To authorise the inclusion of other CRF money arrangements with a person who is outside of the Commonwealth	PGPAAs20Ai - Limited tendering	To limit of funds (LOFA)
			PGPAAs60 - Contingent liability to limit	To limit of funds (LOFA)
			PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
			FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
			FMAAs27 - Drawing Rights	To limit of funds (LOFA)
			PGPARs19 - Approve alt banking day	Unlimited
			PGPARs20 - Maintain cash advances	Unlimited
			PGPARs21 - Authority unbankable currency	Unlimited
			PGPARs29 - Approve other CRF arrangement	To limit of funds (LOFA)
			PGPAAs53 - Open/maint bnk acct onshore	Unlimited
			PGPAAs53 - Open/maint bnk acct offshore	Unlimited
			PGPAAs56 - Borrow money Cmwlth CC/vouch	Unlimited
			PGPAAs63 - Debt mgmt & instalment	Unlimited
			PGPARs11 - Debt recovery, w/off to limit	Unlimited
			PGPAAs20Ai - Disp Prop (ex s/wre) to lim	Unlimited
			PGPAAS66 Gift of relvnt proprty to limit	\$1 Million
			PGPARs25-Amt owed at time of death unltd	Unlimited
			PGPAAs20Ai - Disp Prop (s/ware) unlmt	Unlimited
			PGPAAs77 - Refund/Repayment check	Unlimited
		Recovery of each debt unless the debt is not legally recoverable; it is not economical to pursue recovery or the debtor is written off by an Act To authorise the use, management & disposal of property. Excludes software unless specified To give written approval of a gift of relevant property being made To authorise the payment to the person who the delegate considers should receive the payment, of an amount which, at the time of a person’s death, the Commonwealth owed to the person To authorise the use, management & disposal of property To be satisfied that the CRF is appropriated for the repayment		

## SCHEDULE 2 - FINANCE DIVISION

POSITION TITLE	POSITION NUMBER	FUNCTION	DELEGATION	LIMIT
SES Band 1, Assistant Secretary or equivalent	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$5M [2]	\$5 Million
			PGPAAs23(3) - Travel \$20,000 [3]	\$20,000
			PGPAAs23(3) - Hospitality \$5,000	\$5,000
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$100,000	\$100,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
Assistant Secretary, Financial Operations Branch	60002984	To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
		Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$5M [2]	\$5 Million
			PGPAAs23(3) - Travel \$20,000 [3]	\$20,000
			PGPAAs23(3) - Hospitality \$5,000	\$5,000
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments unlimited	Unlimited
		To authorise in writing, to expenditure under an arrangement, that might become payable beyond available appropriation	PGPAAs20Ai - Forward commitment approval	To limit of funds (LOFA)
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To issue, amend and revoke drawing rights	FMAAs27 - Drawing Rights	To limit of funds (LOFA)
		To approve a banking day later than the next banking day	PGPARs19 - Approve alt banking day	Unlimited
		Approve the purpose and manner for maintaining cash advances	PGPARs20 - Maintain cash advances	Unlimited
		To authorise the inclusion of other CRF money arrangements with a person who is outside of the Commonwealth	PGPARs29 - Approve other CRF arrangement	To limit of funds (LOFA)
		To enter into agreements with any bank for the conduct of banking business of the Commonwealth, including opening and maintaining bank accounts	PGPAAs53 - Open/maint bnk acct onshore	Unlimited
			PGPAAs53 - Open/maint bnk acct offshore	Unlimited
		On behalf of the Commonwealth, to enter into agreements under the Act, for borrowing money, by obtaining credit by way of credit card or credit voucher	PGPAAs56 - Borrow money Cmwlth CC/vouch	Unlimited
		To allow payment by instalments, or defer the time for payment of an amount owing to the Commonwealth	PGPAAs63 - Debt mgmt & instalment	\$500,000
		Recovery of each debt unless the debt is not legally recoverable; it is not economical to pursue recovery or the debtor is written off by an Act	PGPARs11 - Debt recovery, w/off to limit	\$500,000
		To authorise the use, management & disposal of property. Excludes software unless specified	PGPAAs20Ai - Disp Prop (ex s/wre) to lim	\$500,000
		To give written approval of a gift of relevant property being made	PGPAAs66 Gift of relvnt proptry to limit	\$50,000
		To authorise the payment to the person who the delegate considers should receive the payment, of an amount which, at the time of a person's death, the Commonwealth owed to the person	PGPARs25-Amt owed at time of death \$100k	\$100,000
		To authorise the use, management & disposal of property	PGPAAs20Ai - Disp Prop (s/ware) 1M	\$1 Million for software
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
Assistant Secretary, External Budgets & Revenue Branch	60012007	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$5M [2]	\$5 Million
			PGPAAs23(3) - Travel \$20,000 [3]	\$20,000
			PGPAAs23(3) - Hospitality \$5,000	\$5,000
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$100,000	\$100,000
		To authorise in writing, to expenditure under an arrangement, that might become payable beyond available appropriation	PGPAAs20Ai - Forward commitment approval	To limit of funds (LOFA)
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To allow payment by instalments, or defer the time for payment of an amount owing to the Commonwealth	PGPAAs63 - Debt mgmt & instalment	\$500,000
		Recovery of each debt unless the debt is not legally recoverable; it is not economical to pursue recovery or the debtor is written off by an Act	PGPARs11 - Debt recovery, w/off to limit	\$500,000
Executive Level 2, and equivalent	ALL	To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
		Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$500,000 [2]	\$500,000
			PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$10,000	\$10,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited

## SCHEDULE 2 - FINANCE DIVISION

POSITION TITLE	POSITION NUMBER	FUNCTION	DELEGATION	LIMIT
Executive Level 2, Treasury & Banking Section	6637	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$500,000 [2]	\$500,000
			PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$10,000	\$10,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To issue, amend and revoke drawing rights	FMAAs27 - Drawing Rights	To limit of funds (LOFA)
		To approve a banking day later than the next banking day	PGPARs19 - Approve alt banking day	Unlimited
		Approve the purpose and manner for maintaining cash advances	PGPARs20 - Maintain cash advances	Unlimited
		To enter into agreements with any bank for the conduct of banking business of the Commonwealth, including opening and maintaining bank accounts	PGPAAs53 - Open/maint bnk acct onshore	Unlimited
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
Executive Level 2, External Budget Management Section	21	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$500,000 [2]	\$500,000
			PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$10,000	\$10,000
		To authorise in writing, to expenditure under an arrangement, that might become payable beyond available appropriation	PGPAAs20Ai - Forward commitment approval	\$100,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
Executive Level 2, Assets Management Section	60038573	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$500,000 [2]	\$500,000
			PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$10,000	\$10,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To authorise the use, management & disposal of property. Excludes software unless specified	PGPAAs20Ai - Disp Prop (ex s/wre) to lim	\$100,000
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
Executive Level 2, Financial Accounting Section	3669	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$500,000 [2]	\$500,000
			PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$10,000	\$10,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		Recovery of each debt unless the debt is not legally recoverable; it is not economical to pursue recovery or the debtor is written off by an Act	PGPARs11 - Debt recovery, w/off to limit	\$50,000
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
Executive Level 2, Revenue Management Section	60039798	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$500,000 [2]	\$500,000
			PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$10,000	\$10,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To allow payment by instalments, or defer the time for payment of an amount owing to the Commonwealth	PGPAAs63 - Debt mgmt & instalment	\$50,000
		Recovery of each debt unless the debt is not legally recoverable; it is not economical to pursue recovery or the debtor is written off by an Act	PGPARs11 - Debt recovery, w/off to limit	\$250,000
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
Executive Level 2, Tax Management	60039355	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$500,000 [2]	\$500,000
			PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$10,000	\$10,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		On behalf of the Commonwealth, to enter into agreements under the Act, for borrowing money, by obtaining credit by way of credit card or credit voucher	PGPAAs56 - Borrow money Cmwlth CC/vouch	Unlimited
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited



## SCHEDULE 2 - FINANCE DIVISION

POSITION TITLE	POSITION NUMBER	FUNCTION	DELEGATION	LIMIT
Group Finance Partner	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$500,000 [2]	\$500,000
			PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$10,000	\$10,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To authorise the use, management & disposal of property. Excludes software unless specified	PGPAAs20Ai - Disp Prop (ex s/wre) to lim	\$50,000
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
Finance Manager	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$20,000 [2]	\$20,000
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$10,000	\$10,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To authorise the use, management & disposal of property. Excludes software unless specified	PGPAAs20Ai - Disp Prop (ex s/wre) to lim	\$20,000
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
Executive Level 1, Treasury & Banking Section	60015595	To issue, amend and revoke drawing rights	FMAAs27 - Drawing Rights	To limit of funds (LOFA)
		To approve a banking day later than the next banking day	PGPARs19 - Approve alt banking day	Unlimited
Executive Level 1, Financial Accounting Section	60032037	Recovery of each debt unless the debt is not legally recoverable; it is not economical to pursue recovery or the debtor is written off by an Act	PGPARs11 - Debt recovery, w/off to limit	\$5,000
Executive Level 1, Revenue Management Section	ALL	To allow payment by instalments, or defer the time for payment of an amount owing to the Commonwealth	PGPAAs63 - Debt mgmt & instalment	\$20,000
		Recovery of each debt unless the debt is not legally recoverable; it is not economical to pursue recovery or the debtor is written off by an Act	PGPARs11 - Debt recovery, w/off to limit	\$100,000
APS 6, Revenue Management Section	ALL	To allow payment by instalments, or defer the time for payment of an amount owing to the Commonwealth	PGPAAs63 - Debt mgmt & instalment	\$20,000
		Recovery of each debt unless the debt is not legally recoverable; it is not economical to pursue recovery or the debtor is written off by an Act	PGPARs11 - Debt recovery, w/off to limit	\$50,000
Executive Assistant	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$1,000 [2]	\$1,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
Commonwealth Credit Card Holder	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services	Card Transaction Limit
			PGPAAs23(3) - Travel	Card Transaction Limit
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
Stationery Account Holder	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services	\$1,000
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
Taxi Card Voucher or e-Ticket Holder	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Travel	\$200
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
Arrangement Administrator	ALL	To administer an arrangement relating to the affairs of the entity	PGPAAs23(1) - Administer Arrangement	Limit to terms of arrangement
DIBP/Customs Official	ALL	To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited

SCHEDULE 3 - ONSHORE REGIONS

\* Instructions for all officials issued pursuant to subsection 20A(1) of the PGPA Act:

- 1. To enter into, make or vary an arrangement made under subsection 23(1) of the PGPA Act.** The monetary limit for this financial delegation is set at the limit applied in the relevant expenditure type for approval of a spending commitment delegation. Refer to the applicable PGPA Act subsection 23(3) expenditure type. This delegation may also apply to arrangements requiring a non-monetary commitment of Commonwealth resources.
- 2. Goods and Services: Approval of a proposed commitment of relevant money.** The financial delegation, “PGPAAs23(3) - Goods & services”, must not include expenditure for travel, official hospitality, gifting, grants, monetary settlement or other Consolidated Revenue Fund money. Separate financial delegations are given for these expenditure types. The goods and services expenditure type may include spending in relation to the removal and return of a non-citizen and all associated costs.
- 3. International Travel.** Where the total estimated cost (GST inclusive) of international travel, either individually, or for a delegation or group activity, is:

An amount to the limit of:	Authorisation must be given by
\$20,000 or less	The Secretary
More than \$20,000 and less than \$50,000	The Minister
\$50,000 or more	The Prime Minister

The financial delegation, "PGPAAs23(3) – Approve a commitment of relevant money for exempted international travel [3]", may only be exercised by delegates to the relevant assigned limit for international travel in the following circumstances:

Exempted International Travel
1. National security operations and investigations relating to the protection of essential national security interests and personal protection; or
2. Department of Immigration and Border Protection actions relating to the escort, repatriation and/or removal of illegal maritime arrivals and unlawful non-citizens; or
3. Immigration and Border Protection actions relating to Biosecurity activities; or
4. Emergency and humanitarian responses relating to foreign emergency aid, disaster relief and medical evacuations; or
5. Postings, missions and deployments relating to the movement of officials, family members or property.

- 4. Delegation Limit.** The delegation limits specified are restricted to the delegates area of budget responsibility.

POSITION TITLE	POSITION NUMBER	FUNCTION	DELEGATION	LIMIT
SES Band 2, First Assistant Secretary or equivalent	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services LOFA [2]	To limit of funds (LOFA)
			PGPAAs23(3) - Travel \$50,000 [3]	\$50,000
			PGPAAs23(3)-International Travel \$50K[3]	\$50,000
			PGPAAs23(3) - Hospitality \$10,000	\$10,000
			PGPAAs23(3) - Gift giving to limit	\$10,000
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$500,000	\$500,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To authorise the use, management & disposal of property. Excludes software unless specified	PGPAAs20Ai - Disp Prop (ex s/wre) to lim	\$100,000
		To give written approval of a gift of relevant property being made	PGPAAs66 Gift of relvnt proprty to limit	\$100,000
		To authorise the payment to the person who the delegate considers should receive the payment, of an amount which, at the time of a person's death, the Commonwealth owed to the person	PGPARs25-Amt owed at time of death \$50k	\$50,000
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
SES Band 1, Assistant Secretary or equivalent	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Travel \$20,000 [3]	\$20,000
			PGPAAs23(3) - Hospitality \$5,000	\$5,000
			PGPAAs23(3) - Goods & services \$5M [2]	\$5 Million
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$100,000	\$100,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To authorise the use, management & disposal of property. Excludes software unless specified	PGPAAs20Ai - Disp Prop (ex s/wre) to lim	\$100,000
		To authorise the payment to the person who the delegate considers should receive the payment, of an amount which, at the time of a person's death, the Commonwealth owed to the person	PGPARs25-Amt owed at time of death \$50k	\$50,000
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
Deputy State/Territory Director, or equivalent	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$500,000 [2]	\$500,000
			PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
			PGPAAs23(3) - Grants \$500,000	\$500,000
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$10,000	\$10,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To authorise the use, management & disposal of property. Excludes software unless specified	PGPAAs20Ai - Disp Prop (ex s/wre) to lim	\$20,000
		To authorise the payment to the person who the delegate considers should receive the payment, of an amount which, at the time of a person's death, the Commonwealth owed to the person	PGPARs25-Amt owed at time of death \$50k	\$50,000
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited

### SCHEDULE 3 - ONSHORE REGIONS

POSITION TITLE	POSITION NUMBER	FUNCTION	DELEGATION	LIMIT
Executive Level 2, and equivalent	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$500,000 [2]	\$500,000
			PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
			PGPAAs23(3) - Grants \$500,000	\$500,000
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$10,000	\$10,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To authorise the use, management & disposal of property. Excludes software unless specified	PGPAAs20Ai - Disp Prop (ex s/wre) to lim	\$20,000
Executive Level 2, Translating and Interpreting Services	3699	To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
		Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$500,000 [2]	\$500,000
			PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
			PGPAAs23(3) - Grants \$500,000	\$500,000
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$10,000	\$10,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		Recovery of each debt unless the debt is not legally recoverable; it is not economical to pursue recovery or the debtor is written off by an Act	PGPARs11 - Debt recovery, w/off to limit	\$50,000
Executive Level 1, and equivalent	ALL	To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To authorise the use, management & disposal of property. Excludes software unless specified	PGPAAs20Ai - Disp Prop (ex s/wre) to lim	\$20,000
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
		Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$50,000 [2]	\$50,000
			PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
			PGPAAs23(3) - Grants \$100,000	\$100,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
Executive Level 1, TIS National	3764	To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
		Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$50,000 [2]	\$50,000
			PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
			PGPAAs23(3) - Grants \$100,000	\$100,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		Recovery of each debt unless the debt is not legally recoverable; it is not economical to pursue recovery or the debtor is written off by an Act	PGPARs11 - Debt recovery, w/off to limit	\$5,000
Finance Manager	ALL	To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
		Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$20,000 [2]	\$20,000
			PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$10,000	\$10,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
Translating and Interpreting Services - Supervisor	ALL	To authorise the use, management & disposal of property. Excludes software unless specified	PGPAAs20Ai - Disp Prop (ex s/wre) to lim	\$20,000
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
		Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$20,000 [2]	\$20,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
APS 6	ALL	To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
		Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$20,000 [2]	\$20,000
			PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
Executive Assistant	ALL	To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$1,000 [2]	\$1,000

SCHEDULE 3 - ONSHORE REGIONS

POSITION TITLE	POSITION NUMBER	FUNCTION	DELEGATION	LIMIT
Commonwealth Credit Card Holder	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services	Card Transaction Limit
			PGPAAs23(3) - Travel	Card Transaction Limit
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
Stationery Account Holder	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services	\$1,000
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
Taxi Card Voucher or e-Ticket Holder	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Travel	\$200
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
Arrangement Administrator	ALL	To administer an arrangement relating to the affairs of the entity	PGPAAs23(1) - Administer Arrangement	Limit to terms of arrangement
DIBP/Customs Official	ALL	To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited



SCHEDULE 4 - OFFSHORE REGIONS

\* Instructions for all officials issued pursuant to subsection 20A(1) of the PGPA Act:

- 1. To enter into, make or vary an arrangement made under subsection 23(1) of the PGPA Act.** The monetary limit for this financial delegation is set at the limit applied in the relevant expenditure type for approval of a spending commitment delegation. Refer to the applicable PGPA Act subsection 23(3) expenditure type. This delegation may also apply to arrangements requiring a non-monetary commitment of Commonwealth resources.
- 2. Goods and Services: Approval of a proposed commitment of relevant money.** The financial delegation, “PGPAAs23(3) - Goods & services”, must not include expenditure for travel, official hospitality, gifting, grants, monetary settlement or other Consolidated Revenue Fund money. Separate financial delegations are given for these expenditure types. The goods and services expenditure type may include spending in relation to the removal and return of a non-citizen and all associated costs.
- 3. International Travel.** Where the total estimated cost (GST inclusive) of international travel, either individually, or for a delegation or group activity, is:

An amount to the limit of:	Authorisation must be given by
\$20,000 or less	The Secretary
More than \$20,000 and less than \$50,000	The Minister
\$50,000 or more	The Prime Minister

The financial delegation, "PGPAAs23(3) – Approve a commitment of relevant money for exempted international travel [3]", may only be exercised by delegates to the relevant assigned limit for international travel in the following circumstances:

Exempted International Travel
1. National security operations and investigations relating to the protection of essential national security interests and personal protection; or
2. Department of Immigration and Border Protection actions relating to the escort, repatriation and/or removal of illegal maritime arrivals and unlawful non-citizens; or
3. Immigration and Border Protection actions relating to Biosecurity activities; or
4. Emergency and humanitarian responses relating to foreign emergency aid, disaster relief and medical evacuations; or
5. Postings, missions and deployments relating to the movement of officials, family members or property.

- 4. Delegation Limit.** The delegation limits specified are restricted to the delegates area of budget responsibility.

POSITION TITLE	POSITION NUMBER	FUNCTION	DELEGATION	LIMIT
Regional Director/Regional Manager	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services LOFA [2]	To limit of funds (LOFA)
			PGPAAs23(3) - Travel \$20,000 [3]	\$20,000
			PGPAAs23(3)-International Travel \$50K[3]	\$50,000
			PGPAAs23(3) - Hospitality \$5,000	\$5,000
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$100,000	\$100,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To authorise the use, management & disposal of property. Excludes software unless specified	PGPAAs20Ai - Disp Prop (ex s/wre) to lim	\$100,000
Chief Migration Officer	ALL	Approve a proposed commitment of relevant money	PGPARs25-Amt owed at time of death \$50k	\$50,000
			PGPAAs77 - Refund/Repayment check	Unlimited
			PGPAAs23(3) - Goods & services \$500,000 [2]	\$500,000
			PGPAAs23(3) - Travel \$20,000 [3]	\$20,000
			PGPAAs23(3) - Hospitality \$1,000	\$1,000
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$50,000	\$50,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To authorise the use, management & disposal of property. Excludes software unless specified	PGPAAs20Ai - Disp Prop (ex s/wre) to lim	\$5,000
Principal Migration Officer	ALL	Approve a proposed commitment of relevant money	PGPARs25-Amt owed at time of death \$50k	\$50,000
			PGPAAs77 - Refund/Repayment check	Unlimited
			PGPAAs23(3) - Goods & services \$100,000 [2]	\$100,000
			PGPAAs23(3) - Travel \$20,000 [3]	\$20,000
			PGPAAs23(3) - Hospitality \$1,000	\$1,000
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$50,000	\$50,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To authorise the use, management & disposal of property. Excludes software unless specified	PGPAAs20Ai - Disp Prop (ex s/wre) to lim	\$5,000
		To authorise the payment to the person who the delegate considers should receive the payment, of an amount which, at the time of a person’s death, the Commonwealth owed to the person	PGPARs25-Amt owed at time of death \$50k	\$50,000
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited

## SCHEDULE 4 - OFFSHORE REGIONS

POSITION TITLE	POSITION NUMBER	FUNCTION	DELEGATION	LIMIT
Senior Migration Officer	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$50,000 [2]	\$50,000
			PGPAAs23(3) - Travel \$20,000 [3]	\$20,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
<b>ROLE SPECIFIC</b>				
Minister Counsellor	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services LOFA [2]	To limit of funds (LOFA)
			PGPAAs23(3) - Travel \$20,000 [3]	\$20,000
			PGPAAs23(3) - Hospitality \$5,000	\$5,000
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$100,000	\$100,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To authorise the use, management & disposal of property. Excludes software unless specified	PGPAAs20Ai - Disp Prop (ex s/wre) to lim	\$100,000
		To authorise the payment to the person who the delegate considers should receive the payment, of an amount which, at the time of a person's death, the Commonwealth owed to the person	PGPARs25-Amt owed at time of death \$50k	\$50,000
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
Executive Officer - Geneva	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$5,000 [2]	\$5,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
SES Band 1, Offshore	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$1M [2]	\$1 Million
			PGPAAs23(3) - Travel \$20,000 [3]	\$20,000
			PGPAAs23(3) - Hospitality \$5,000	\$5,000
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$100,000	\$100,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To authorise the use, management & disposal of property. Excludes software unless specified	PGPAAs20Ai - Disp Prop (ex s/wre) to lim	\$100,000
		To authorise the payment to the person who the delegate considers should receive the payment, of an amount which, at the time of a person's death, the Commonwealth owed to the person	PGPARs25-Amt owed at time of death \$50k	\$50,000
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
Executive Level 2, Offshore	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$500,000 [2]	\$500,000
			PGPAAs23(3) - Travel \$20,000 [3]	\$20,000
			PGPAAs23(3) - Hospitality \$1,000	\$1,000
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$50,000	\$50,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To authorise the use, management & disposal of property. Excludes software unless specified	PGPAAs20Ai - Disp Prop (ex s/wre) to lim	\$5,000
		To authorise the payment to the person who the delegate considers should receive the payment, of an amount which, at the time of a person's death, the Commonwealth owed to the person	PGPARs25-Amt owed at time of death \$50k	\$50,000
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
Executive Level 1, Offshore	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$50,000 [2]	\$50,000
			PGPAAs23(3) - Travel \$20,000 [3]	\$20,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
Locally Engaged Office Manager (Satellite Post)	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$5,000 [2]	\$5,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit

SCHEDULE 4 - OFFSHORE REGIONS

POSITION TITLE	POSITION NUMBER	FUNCTION	DELEGATION	LIMIT
OFFSHORE PROCESSING CENTRES				
SES Band 1, Offshore Processing Centres	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$1M [2]	\$1 Million
			PGPAAs23(3) - Travel \$20,000 [3]	\$20,000
			PGPAAs23(3) - Hospitality \$5,000	\$5,000
			PGPAAs23(3) - Grants LOFWGP	To limit of funds within grant program (LOFWGP)
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$100,000	\$100,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To authorise the use, management & disposal of property. Excludes software unless specified	PGPAAs20Ai - Disp Prop (ex s/wre) to lim	\$100,000
		To authorise the payment to the person who the delegate considers should receive the payment, of an amount which, at the time of a person's death, the Commonwealth owed to the person	PGPARs25-Amt owed at time of death \$50k	\$50,000
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited
Executive Level 2, Offshore Processing Centres	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$500,000 [2]	\$500,000
			PGPAAs23(3) - Travel \$10,000 [3]	\$10,000
		To authorise in writing, that a prepayment may be specified within an arrangement	PGPAAs20Ai - Prepayments \$50,000	\$50,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To authorise the use, management & disposal of property. Excludes software unless specified	PGPAAs20Ai - Disp Prop (ex s/wre) to lim	\$5,000
		To authorise the payment to the person who the delegate considers should receive the payment, of an amount which, at the time of a person's death, the Commonwealth owed to the person	PGPARs25-Amt owed at time of death \$50k	\$50,000
				To be satisfied that the CRF is appropriated for the repayment
Executive Level 1, Offshore Processing Centres	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$50,000 [2]	\$50,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
APS 6, Offshore Processing Centres	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services \$20,000 [2]	\$20,000
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
		To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
FUNCTION SPECIFIC				
Commonwealth Credit Card Holder	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services	Card Transaction Limit
			PGPAAs23(3) - Travel	Card Transaction Limit
		To authorise an indemnity, guarantee or warranty on behalf of the Commonwealth	PGPAAs60 - Contingent liability to limit	Less than \$5m and remote (less than 5% chance)
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
Stationery Account Holder	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Goods & services	\$1,000
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
Taxi Card Voucher or e-Ticket Holder	ALL	Approve a proposed commitment of relevant money	PGPAAs23(3) - Travel	\$200
		To enter into, vary and administer an arrangement relating to the affairs of the entity[1]	PGPAAs23(1) - Enter,Vary, Admin Arrangmt	To holder's relevant s23(3) limit
Arrangement Administrator	ALL	To administer an arrangement relating to the affairs of the entity	PGPAAs23(1) - Administer Arrangement	Limit to terms of arrangement
DIBP/Customs Official	ALL	To make, vary and administer an arrangement or grant under which public money is or may become payable for the purposes of a program specified in the FFSP Regulations	FFSPAs32B - Make, vary, admin an arrangement	To holder's relevant s23(3) limit
		To be satisfied that the CRF is appropriated for the repayment	PGPAAs77 - Refund/Repayment check	Unlimited





**Australian Government**  
**Australian Customs and**  
**Border Protection Service**

## **INSTRUMENT OF DELEGATION**

### **APPROVE THE COMMITMENT OF RELEVANT MONEY AND ENTER INTO, VARY AND ADMINISTER ARRANGEMENTS DEPARTMENTAL APPROPRIATIONS**

#### ***Public Governance, Performance and Accountability Act 2013* SECTIONS 23 and 66**

I, Marion Grant, Acting Chief Executive Officer of Customs and delegate of the Finance Minister, under section 110 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) delegate to the officials holding, occupying or performing the duties of the positions in the Australian Customs and Border Protection Service (ACBPS) and the Department of Immigration and Border Protection (DIBP) listed in this instrument, my powers under sections 23 and 66 of the PGPA Act in each of the work areas set out in the instrument, subject to the limits and conditions set out in each scenario.

This instrument does not apply to officials assigned to the Operation Sovereign Borders Joint Agency Task Force.

- A. Arrangements for the receipt, custody or expenditure of other CRF money by a person who is outside of the Commonwealth – all work areas
- B. Payment by Credit Card – all work areas
- C. Disposal / Write Off of Assets – all work areas
- D. Purchase of Property to be Gifted – all work areas
- E. Gifting of Property not acquired to be Gifted – all work areas
- F. Provision of Official Hospitality – all work areas
- G. Arranging International Travel for Australian Based Staff – all work areas
- H. Arranging International Travel for Overseas Based Staff – all work areas
- I. Media Advertising associated with Open Approaches to Market – all work areas
- J. Administering Arrangements (including determining whether milestones have been met and whether payments should be made under the arrangement). Also includes administering Claims for Compensation for Detriment caused by Defective Administration – all work areas
- K. Approve the settlement of monetary claims against the Commonwealth within the meaning of Appendix C Legal Services Directions 2005 (Cth) – all work areas
- L. Delegations – specific officials or work areas
- M. General delegations for all other scenarios or work areas not specified in items A-L



**A. SCENARIO AND WORK AREA**

Arrangements for the receipt, custody or expenditure of other CRF money by a person who is outside of the Commonwealth – all work areas

Delegated Power	Delegates	Limits and conditions
SECTION 23 - APPROVE THE COMMITMENT OF RELEVANT MONEY; AND ENTER INTO, VARY AND ADMINISTER ARRANGEMENTS ON BEHALF OF THE COMMONWEALTH	<ul style="list-style-type: none"> <li>Deputy Chief Executive Officers</li> <li>Deputy Secretaries</li> <li>Portfolio Chief Finance Officer</li> <li>Finance Division SES Band 1 officers</li> </ul>	<p>To the limit of ACBPS budget.</p> <p>Delegates are required to act in accordance with Section 105 of the PGPA Act, Section 29 of the <i>Public Governance, Performance and Accountability Rule 2014</i> (PGPA Rule) and the <i>Commonwealth Procurement Rules</i> (CPRs) when entering into arrangements for the receipt, custody or expenditure of other CRF money by a person who is outside of the Commonwealth.</p>

**B. SCENARIO AND WORK AREA**

Payment by Credit Card – all work areas

Delegated Power	Delegates	Limits and conditions
SECTION 23 - APPROVE THE COMMITMENT OF RELEVANT MONEY; AND ENTER INTO, VARY AND ADMINISTER ARRANGEMENTS ON BEHALF OF THE COMMONWEALTH	<ul style="list-style-type: none"> <li>All holders of ACBPS credit cards</li> </ul>	<p>To the limit of the individual transaction and the monthly limit approved for the cardholder's credit card within area of budgetary responsibility only.</p>

## C. SCENARIO AND WORK AREA

Disposal / Write Off of Assets – all work areas

Delegated Power	Delegates	Limits and conditions
<b>SECTION 23 – APPROVE THE COMMITMENT OF RELEVANT MONEY; AND ENTER INTO, VARY AND ADMINISTER ARRANGEMENTS ON BEHALF OF THE COMMONWEALTH</b>	<ul style="list-style-type: none"> <li>Deputy Chief Executive Officers</li> <li>Deputy Secretaries</li> <li>Portfolio Chief Finance Officer</li> <li>Finance Division SES Band 1 officers</li> </ul>	<p>The general delegations apply to the costs associated with the disposal / write off of assets.</p> <p>Unlimited authority for approval of asset write offs/write downs for the whole of ACBPS.</p>
	<ul style="list-style-type: none"> <li>All SES Band 2 officers</li> </ul>	<p>The general delegations apply to the costs associated with the disposal / write off of assets.</p> <p>Limit of \$10,000 written off/written down asset value per class of asset for the whole of ACBPS.</p>
	<ul style="list-style-type: none"> <li>All SES Band 1 officers</li> <li>Director Asset Management</li> </ul>	<p>The general delegations apply to the costs associated with the disposal / write off of assets.</p> <p>Limit of \$5,000 written off/written down asset value per class of asset for the whole of ACBPS.</p>
	<ul style="list-style-type: none"> <li>All Customs Level 5 officers</li> <li>All DIBP EL 2 officers</li> </ul>	<p>The general delegations apply to the costs associated with the disposal / write off of assets.</p> <p>Limit of \$nil written off / written down asset value per class of asset for the whole of ACBPS.</p>



**D. SCENARIO AND WORK AREA**

Purchase of Property to be Gifted – all work areas

Delegated Power	Delegates	Limits and conditions
<b>SECTION 23 - APPROVE THE COMMITMENT OF RELEVANT MONEY; AND ENTER INTO, VARY AND ADMINISTER ARRANGEMENTS ON BEHALF OF THE COMMONWEALTH</b>	<ul style="list-style-type: none"> <li>Deputy Chief Executive Officers</li> <li>Deputy Secretaries</li> <li>Portfolio Chief Finance Officer</li> <li>Finance Division SES Band 1 officers</li> </ul>	Limit of \$5,000 per transaction for the whole of ACBPS.
	<ul style="list-style-type: none"> <li>All SES Band 2 officers</li> </ul>	Limit of \$1,000 per transaction within area of budgetary responsibility only.
	<ul style="list-style-type: none"> <li>All SES Band 1 officers</li> </ul>	Limit of \$500 per transaction within area of budgetary responsibility only.
	<ul style="list-style-type: none"> <li>All Customs Level 5 officers</li> <li>All DIBP EL 2 officers</li> </ul>	Limit of \$250 per transaction within area of budgetary responsibility only.

These limited delegations apply to the purchase of relevant property to be gifted where the gift:

- is of a protocol or public relations nature; or
- is permitted under Tier 4 of the Awards and Recognition Framework.

The general delegations apply to the purchase of relevant property to be gifted where the gift:

- is of relevant property to be used in building capacity; or
- is permitted under Tiers 1 to 3 of the Awards and Recognition Framework

**E. SCENARIO AND WORK AREAS**

Gifting of Property not acquired to be used as a Gift – all work areas

Delegated Power	Delegates	Limits and conditions
<b>SECTION 66 – GIVE WRITTEN AUTHORISATION OF A GIFT OF RELEVANT PROPERTY</b>	<ul style="list-style-type: none"> <li>Deputy Chief Executive Officers</li> <li>Deputy Secretaries</li> <li>Portfolio Chief Finance Officer</li> <li>Finance Division SES Band 1 officers</li> </ul>	The general delegations apply to the costs associated with the gifting of assets. Limit of \$1 million per occurrence for the whole of ACBPS.
	<ul style="list-style-type: none"> <li>All SES Band 2 officers</li> </ul>	The general delegations apply to the costs associated with the gifting of assets. Limit of \$100,000 per occurrence within area of budgetary responsibility only.
	<ul style="list-style-type: none"> <li>All SES Band 1 officers</li> </ul>	The general delegations apply to the costs associated with the gifting of assets. Limit of \$10,000 per occurrence within area of budgetary responsibility only.

Delegates are required to act in accordance with the Directions in Schedule 1 Part 10 of the *Public Governance, Performance and Accountability (Finance Minister to Accountable Authorities of Non-Corporate Commonwealth Entities) Delegation 2014* when authorising the making of a gift of relevant property.



## F. SCENARIO AND WORK AREAS

## Provision of Official Hospitality – all work areas

Delegated Power	Delegates	Limits and conditions
SECTION 23 - APPROVE THE COMMITMENT OF RELEVANT MONEY; AND ENTER INTO, VARY AND ADMINISTER ARRANGEMENTS ON BEHALF OF THE COMMONWEALTH	<ul style="list-style-type: none"> <li>Deputy Chief Executive Officers</li> <li>Deputy Secretaries</li> <li>Portfolio Chief Finance Officer</li> <li>Finance Division SES Band 1 officers</li> </ul>	Limit of \$20,000 per transaction for the whole of ACBPS.
	<ul style="list-style-type: none"> <li>All SES Band 2 officers</li> </ul>	Limit of \$5,000 per transaction within area of budgetary responsibility only.
	<ul style="list-style-type: none"> <li>All SES Band 1 officers</li> </ul>	Limit of \$2,000 per transaction within area of budgetary responsibility only.
	<ul style="list-style-type: none"> <li>All Customs Level 5 officers</li> <li>All DIBP EL 2 officers</li> </ul>	Limit of \$250 per transaction within area of budgetary responsibility only.

The general delegations apply where the official hospitality is a minor element (less than 10%) of a spending proposal.

**G. SCENARIO AND WORK AREAS**

Arranging International Travel for Australian Based Staff – all work areas

Delegated Power	Delegates	Limits and conditions
<b>SECTION 23 - APPROVE THE COMMITMENT OF RELEVANT MONEY; AND ENTER INTO, VARY AND ADMINISTER ARRANGEMENTS ON BEHALF OF THE COMMONWEALTH</b>	<ul style="list-style-type: none"> <li>Deputy Chief Executive Officers</li> <li>Deputy Secretaries</li> </ul>	To the limit of funds available.
	<ul style="list-style-type: none"> <li>All SES Band 2 Officers</li> </ul>	Limit of \$50,000 per transaction for the whole of ACBPS.

Subject to the exceptions outlined below the need for official international travel must be approved in accordance with the following requirements. Where the total estimated cost (GST inclusive) of international travel, either individually or for a delegation or group activity, is:

- \$20,000 or less, the need for official international travel must be approved by the Chief Executive Officer of Customs
- more than \$20,000 and less than \$50,000, the need for official international travel must be approved by the Minister for Immigration and Border Protection
- \$50,000 or more, the Minister for Immigration and Border Protection must consult with the Prime Minister in writing before approving the need for official international travel.

Delegates may exercise their delegation under section 23 without the prior approval of the need for official international travel if the expenditure relates to the following list of essential operational activities to meet government policy objectives.

Exemption	Description
National security operations and investigations	<ul style="list-style-type: none"> <li>Protection of essential national security interests</li> <li>Personal protection</li> </ul>
Immigration and Border Protection actions	<ul style="list-style-type: none"> <li>Escort, repatriation and/or removal of illegal maritime arrivals and unlawful non-citizens</li> <li>Biosecurity activities</li> </ul>
Emergency and humanitarian responses	<ul style="list-style-type: none"> <li>Foreign emergency aid and disaster relief, and medical evacuations</li> </ul>
Postings, missions and deployments	<ul style="list-style-type: none"> <li>Movement of officials, family members or property</li> </ul>



**H. SCENARIO AND WORK AREAS**

Arranging International Travel for Overseas Based Staff – all work areas

Delegated Power	Delegates	Limits and conditions
<b>SECTION 23 - APPROVE THE COMMITMENT OF RELEVANT MONEY; AND ENTER INTO, VARY AND ADMINISTER ARRANGEMENTS ON BEHALF OF THE COMMONWEALTH</b>	<ul style="list-style-type: none"> <li>Deputy Chief Executive Officers</li> <li>Deputy Secretaries</li> </ul>	To the limit of funds available.
	<ul style="list-style-type: none"> <li>All SES Band 2 Officers</li> </ul>	Limit of \$50,000 per transaction for the whole of ACBPS.
	<ul style="list-style-type: none"> <li>Minister Counsellor Jakarta</li> </ul>	Limit of \$25,000 per transaction for in country, condition of service and return to Australia travel.

Subject to the exceptions outlined below the need for official international travel must be approved in accordance with the following requirements. Where the total estimated cost (GST inclusive) of international travel, either individually or for a delegation or group activity, is:

- d) \$20,000 or less, the need for official international travel must be approved by the Chief Executive Officer of Customs
- e) more than \$20,000 and less than \$50,000, the need for official international travel must be approved by the Minister for Immigration and Border Protection
- f) \$50,000 or more, the Minister for Immigration and Border Protection must consult with the Prime Minister in writing before approving the need for official international travel.

Delegates may exercise their delegation under section 23 without the prior approval of the need for official international travel if the expenditure relates to the following list of essential operational activities to meet government policy objectives.

Exemption	Description
National security operations and investigations	<ul style="list-style-type: none"> <li>Protection of essential national security interests</li> <li>Personal protection</li> </ul>
Immigration and Border Protection actions	<ul style="list-style-type: none"> <li>Escort, repatriation and/or removal of illegal maritime arrivals and unlawful non-citizens</li> <li>Biosecurity activities</li> </ul>
Emergency and humanitarian responses	<ul style="list-style-type: none"> <li>Foreign emergency aid and disaster relief, and medical evacuations</li> </ul>
Postings, missions and deployments	<ul style="list-style-type: none"> <li>Movement of officials, family members or property</li> </ul>

**I. SCENARIO AND WORK AREAS**

Media Advertising associated with Open Approaches to Market – all work areas

Delegated Power	Delegates	Limits and conditions
<b>SECTION 23 - APPROVE THE COMMITMENT OF RELEVANT MONEY; AND ENTER INTO, VARY AND ADMINISTER ARRANGEMENTS ON BEHALF OF THE COMMONWEALTH</b>	<ul style="list-style-type: none"> <li>• Deputy Chief Executive Officers</li> <li>• Deputy Secretaries</li> <li>• Director National Procurement and Contracting</li> </ul>	Limit of \$20,000 per transaction for media advertising associated with open approaches to market where permitted by Finance Circular 2013/04 Reduced Press Advertising for Open Approaches to Market (ATMs).

**J. SCENARIO AND WORK AREAS**

Administering Arrangements (including determining whether milestones have been met and whether payments should be made under the arrangement). Also includes administering Claims for Compensation for Detriment caused by Defective Administration – all work areas

Delegated Power	Delegates	Limits and conditions
<b>SECTION 23 - ADMINISTER ARRANGEMENTS ON BEHALF OF THE COMMONWEALTH</b>	<ul style="list-style-type: none"> <li>• Contract managers and other officials responsible for managing arrangements</li> </ul>	Arrangements must be administered in accordance with the terms and conditions of the arrangement.
<b>SECTION 23 – ADMINISTER CLAIMS FOR COMPENSATION FOR DETRIMENT CAUSED BY DEFECTIVE ADMINISTRATION (CDDA) APPROVED BY THE PORTFOLIO MINISTER</b>	<ul style="list-style-type: none"> <li>• Officials responsible for managing CDDA arrangements</li> </ul>	Arrangements must be administered in accordance with the arrangement approved by the Portfolio Minister.



## K. SCENARIO AND WORK AREAS

Approve the settlement of monetary claims against the Commonwealth within the meaning of Appendix C Legal Services Directions 2005 (Cth) – all work areas

<i>Delegated Power</i>	<i>Delegates</i>	<i>Limits and conditions</i>
SECTION 23 – APPROVE THE COMMITMENT OF RELEVANT MONEY; AND ENTER INTO, VARY AND ADMINISTER ARRANGEMENTS ON BEHALF OF THE COMMONWEALTH	<ul style="list-style-type: none"> <li>Deputy Chief Executive Officers</li> <li>Deputy Secretaries</li> <li>Portfolio Chief Finance Officer</li> <li>Finance Division SES Band 1 officers</li> </ul>	Delegates may approve the settlement of any claims for which ACBPS is responsible, provided that the proposed settlement is in accordance with the <i>Legal Services Directions 2005 (Cth)</i> and the Accountable Authority Instructions.
	<ul style="list-style-type: none"> <li>All SES Band 2 officers</li> <li>All SES Band 1 officers</li> </ul>	Delegates may authorise the settlement of monetary claims up to a limit of \$1,000 per claim (including any related claim) provided that that the proposed settlement is in accordance with the <i>Legal Services Directions 2005 (Cth)</i> and the Accountable Authority Instructions.

L. FOR ALL OTHER SCENARIOS NOT SPECIFIED IN ITEMS A-K AND FOR THE FOLLOWING WORK AREAS:

<i>Delegated Power</i>	<i>Delegates</i>			<i>Limits and conditions</i>
	<i>Division</i>	<i>Position No.</i>	<i>CL level</i>	
	Strategic Border Command	886	CL2	Limit of \$10,000 per transaction within area of budgetary responsibility only.
		1157	CL2	
		5204	CL2	
		11234	CL2	
		11235	CL2	
		4065	CL2	Limit of \$5,000 per transaction within area of budgetary responsibility only.
		5580	CL2	
		7332	CL2	
		10221	CL2	
		1503	CL2	Limit of \$2,000 per transaction within area of budgetary responsibility only.
		1505	CL2	
		1507	CL2	
		2499	CL2	
	Border Force	Marine crew CL4 officers only		Limit of \$200,000 per transaction – refuelling costs only for ACBPS vessels.
		Marine crew CL3 officers only		Limit of \$100,000 per transaction – refuelling costs only for ACBPS vessels.
		10838 9835	CL5 CL4	Limit of \$1 million per transaction – refuelling costs only for contract vessels.
		802 74	CL4 CL3	Limit of \$500,000 per transaction – vessel maintenance costs only.
		1044 10838	CL5 CL5	Limit of \$5 million per transaction – aerial surveillance costs only.
		117 120	CL5 CL5	Up to \$5 million per transaction – Air and Marine Branch Projects and In Service Support only.



Delegated Power	Delegates			Limits and conditions
	Division	Position No.	CL level	
SECTION 23 – APPROVE THE COMMITMENT OF RELEVANT MONEY; AND ENTER INTO, VARY AND ADMINISTER ARRANGEMENTS ON BEHALF OF THE COMMONWEALTH	Border Force (Continued)	10788	SES 2	Limit of Border Force Division budget for approval of spending proposals.
		10789	SES 1	
		10888	CL2	Limit of \$10,000 per transaction within area of budgetary responsibility only.
		991	CL2	
		541	CL2	
		8929	CL2	
		9270	CL2	
		6795	CL2	
		9830	CL2	
		10010	CL2	
		6794	CL2	
		995	CL2	
		12860	CL2	
		12100	CL2	
	Border Protection Command	4453	CL2	Limit of \$5,000 per transaction within area of budgetary responsibility only.
		6797	CL2	
		9004	CL2	
	Support Division	<ul style="list-style-type: none"> <li>Property and Commercial Services Branch SES Band 1 officers</li> <li>Directors assigned to Property and Commercial Services Branch</li> </ul>	SES 1	Limit of \$8 million per transaction within area of budgetary responsibility – property operating and other property related expenses.
			CL5	
	Major Capability	756	CL5	Limit of \$1 million per transaction within area of budgetary responsibility only.
		10284	CL5	

**M. GENERAL DELEGATIONS -  
FOR ALL OTHER SCENARIOS NOT SPECIFIED IN ITEMS A-K AND WORK AREAS  
NOT SPECIFIED IN ITEM L**

Delegated Power	Delegates	Limits and conditions
<b>SECTION 23 - APPROVE THE COMMITMENT OF RELEVANT MONEY; AND ENTER INTO, VARY AND ADMINISTER ARRANGEMENTS ON BEHALF OF THE COMMONWEALTH</b>	<ul style="list-style-type: none"> <li>Deputy Chief Executive Officers</li> <li>Deputy Secretaries</li> <li>Portfolio Chief Finance Officer</li> <li>Finance Division SES Band 1 officers</li> </ul>	To the limit of ACBPS budget.
	<ul style="list-style-type: none"> <li>All SES Band 2 officers</li> </ul>	Limit of \$20 million per transaction within area of budgetary responsibility only.
	<ul style="list-style-type: none"> <li>All SES Band 1 officers</li> </ul>	Limit of \$5 million per transaction within area of budgetary responsibility only.
	<ul style="list-style-type: none"> <li>All Customs Level 5 officers</li> <li>All DIBP EL 2 officers</li> </ul>	Limit of \$500,000 per transaction within area of budgetary responsibility only.
	<ul style="list-style-type: none"> <li>All Customs Level 4 officers</li> <li>All DIBP EL1 officers</li> </ul>	Limit of \$100,000 per transaction within area of budgetary responsibility only.
	<ul style="list-style-type: none"> <li>All Customs Level 3 officers</li> <li>All DIBP APS 6 officers</li> </ul>	Limit of \$50,000 per transaction within area of budgetary responsibility only.

This Instrument revokes the former Instrument DRN No 243/2014 and is effective from the date of signing.



Marion Grant  
Acting Chief Executive Officer of Customs

Date: 13/1/2015





**Australian Government**  
**Australian Customs and**  
**Border Protection Service**

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## **INSTRUCTIONS AND GUIDELINES**

<b>1.4/1</b>	<b>Guidelines for the Maintenance of Advance Accounts</b>
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<b>These Instructions &amp; Guidelines refer to CEI 1.4 –Advance Accounts &amp; Cash Holding Accounts (PS2010/37)</b>
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<b>Published date:</b>	16 September 2010
<b>Availability:</b>	Internal only
<b>Subject:</b>	Guidelines for the Maintenance of Advance Accounts
<b>Purpose:</b>	Ensure that: <ul style="list-style-type: none"><li>a Advance Accounts are used only for the purposes for which they are approved;</li><li>b Advance Accounts are operated in accordance with FMA legislative and regulatory requirements; and</li><li>c Advance Account Holders and Alternate Holders do not operate Advance Accounts without the appropriate drawing rights.</li></ul>
<b>Owner:</b>	Director Financial Reporting, Assets and Treasury (DFRAT)
<b>Category:</b>	Money, Accounting and Assets (MAA)
<b>Contact:</b>	Director Financial Reporting, Assets and Treasury (DFRAT) (02) 6246 1218

### ***Establishment of Advance Accounts***

3. Requests to establish an Advance Account are to be forwarded to Director Financial Reporting, Assets & Treasury (DFRAT). Submissions should include the following information:
  - a. justification and reasons for the establishment of the Advance Account;
  - b. the name(s) and position number(s) of the proposed Advance Holder/alternate Advance Holder(s);
  - c. proposed amount of the Advance; and
  - d. details of security measures to be adopted by the Advance Holder.
4. Before forwarding a request for a new Advance to the relevant delegate, DFRAT is to ensure that the level of funds requested is not excessive for the operational uses for which the account is being established.

### ***Drawing Rights***

5. Payment of money from an Advance Account represents a payment of public money leaving the Consolidated Revenue Fund (CRF). As a result, officials making payments from an Advance Account must hold a valid drawing right under s27(1)(a) of the FMA Act before operating the account. DFRAT is therefore required to ensure that:
  - a. drawing rights authorisations are approved by the relevant delegate prior to Advance Holders making any payments from an Advance Account;
  - b. Advance Account Holders are aware of their responsibilities;
  - c. regular reconciliations of all Advance Accounts are undertaken;
  - d. Advance Accounts are used only for the purpose for which they were established; and
  - e. Advance Accounts which do not record any transactions in a 12-month period are closed and the funds returned to the official Departmental bank account.
6. When a new Advance Holder or alternate Advance Holder is to assume responsibility for an Advance, an email request should be forwarded via the Divisional Finance Manager to Manager Finance Governance, Policy & Compliance providing details of the Advance Account, official's name(s) and date on which they wish to assume responsibility for the Advance.

### ***Increase in Advance level***

7. If there is an operational requirement to increase the limit of an Advance Account, a submission should be prepared for DFRAT through the Divisional Finance Manager, including the following information:
  - a. requested increase in the limit of the Advance Account;
  - b. reasons for the increase;
  - c. endorsement of the request by the relevant National Director or National Manager; and
  - d. details of any additional security measures or operational procedures that will be adopted as a result of the increased holding in the Advance Account.

- b. expenses exceeding \$20 but not more than \$200 – obtain reimbursement either through the QSP Expense Reimbursement system or from the relevant Advance Account holder.
14. Payments exceeding \$200 are to be arranged through the use of a credit card or purchase order, ensuring that prior approval is obtained from the relevant FMA Regulation 9 Approver delegate in the normal manner.
  15. If a significant cash advance beyond the maximum of \$200 is required for a special purpose, advice should first be sought from the Divisional Finance Manager who should give consideration to requesting approval of a temporary advance from the Treasury Section FSD for the specific purpose.
  16. Whenever possible, documentation should be provided for all claims made to Advance Account holders. Claims in excess of \$20, for which no original documentation is provided, require the official making the claim to provide a signed Statutory Declaration, together with a copy of the spending approval by the relevant FMA Regulation 9 Approver delegate and a certification by the official lodging the claim that the expenditure is a *bona fide* claim against the Commonwealth.
  17. Under no circumstances are Advance Accounts to be used to make multiple payments for a single purchase in order to avoid regulatory requirements relating to the procurement of property or services.
  18. Upon payment of a reimbursement to an official, the expense claim or petty cash record is to be annotated with the date and claimant's signature acknowledging the receipt of funds.
  19. A petty cash voucher is required to be completed and presented to the Advance Holder for all petty cash claims.
  20. For all purchases greater than \$75 (excluding GST) (\$82.50 including GST) for which GST input tax credits are to be claimed, a tax invoice in the approved form must be obtained and attached to the petty cash form. For all purchases less than or equal to \$75 (GST exclusive), when GST input tax credits are to be claimed, a receipt must be obtained and attached to the petty cash form. Failure to satisfy these conditions will result in Customs and Border Protection being unable to claim input tax credits.

### **Recording Transactions**

21. Records of receipts and a sequential listing of all payments reimbursed to officials are to be maintained in such a way that an Advance Account can be balanced and checked at any time. These records are to be afforded the same security as the actual advance moneys.
22. The records for each Advance are to be balanced at the end of each day. The Advance Holder is to sign the records, to indicate the point to which they have been balanced.

### **Balancing and Checking of Advance**

23. When balancing an Advance Account, the Advance Holder is to add together the:

An updated Advance Account Holding Register should also be provided to Manager Treasury by the Divisional Finance Manager for their Division.

### ***Handover/Takeover of Advance Accounts***

29. When an official assumes responsibility for an Advance Account, either temporarily or permanently, a handover/takeover is to be performed and the details recorded on a Handover/Takeover of Public Money Form. (A sample is at Attachment B.)
30. When an official handing over an Advance Account is not available to take part in the handover/takeover, the official taking over the account and another official – preferably either the supervisor of the Advance Holder or an official nominated by the supervisor, should complete the handover. This requires the reconciliation of cash on hand with a list of vouchers or outstanding cash advances. Both the new Advance Holder and the official handing over the Advance Account must check that all details on the handover/takeover statement are correct before signing the statement.
31. When a handover/takeover also involves the custody of negotiable instruments and keys, these are to be separately itemised, agreed to by both officials, and the record signed.
32. On completion of the check of an Advance Account, a completed and signed copy of the Handover/Takeover of Public Money Form is to be retained by the supervisor and filed in a registry file relating to that Advance Account. This form confirms that handover/takeover forms have been completed and that the Advance Account has been balanced. These completed forms should be submitted to the Divisional Finance Manager at the end of each month, together with completed verification and reconciliation forms. The Divisional Finance Manager should then update the Advances Register to reflect the change of Advance Holder.

### ***Closing an Advance Account***

33. When an Advance Account is no longer required, a Minute requesting closure of the Advance should be forwarded to DFRAT through the Divisional Finance Manager. This should include the account details and reasons for closure.
34. DFRAT is also to arrange for the closure of any Advance Accounts on which there have been no transactions for 12 months. Notice should first be given to the relevant Divisional Finance Manager to determine if there is a specific reason for retaining such Advance Accounts.
35. When DFRAT approves the closure of an Advance Account, that advice should be passed to Manager Treasury. On receipt of such advice, Manager Treasury is to advise the Advance Account holder that any cash on hand must be deposited to the appropriate official bank account. Once cash is deposited into an official bank account, details are to be noted in the Advance Register.
36. Manager Taxation & Treasury is then to:
  - a. advise Shared Services (NPAC) accounts receivable of the closure of the Advance Account, the balance of the advance to be repaid to Shared Services (NPAC), name of the Advance Holder, location of the advance, and the organisational code to be used; and



41. DFRAT is to confer with the investigating official, the manager of the official having custody of the public money and Legal Services Branch before reaching a decision on the legal ability of Customs and Border Protection to recover all or part of the loss or deficiency, or the writing off of the loss or deficiency. Consideration should be given to the directions set out in subsection 15(1) of the FMA Act, whilst a decision on the official's liability may include recommending action under section 14 of the FMA Act.
42. Officials who are required to repay all, or part of a loss or deficiency of public money to the Commonwealth and who seek to defer payment of the debt, pay the debt by instalments or to have the debt waived in part or in full should be dealt with in accordance with subsection 34(1) of the FMA Act. (Refer to CEI #6.4 – Debt Management.)
43. When an official becomes aware of a surplus of funds in an Advance Account, the variance is to be reported immediately to their supervisor and to DFRAT. Reports must include details of the circumstances surrounding the surplus. The supervisor and Advance Holder are to investigate the circumstances and to try and ascertain the reason for the surplus. If they are unable to identify the reason, the surplus is to be shown on the end of month reconciliation and the next reimbursement of the account adjusted downwards by the amount of the surplus.

### VERIFYING OFFICER'S CERTIFICATION

I certify that the above verification of this Advance Account was undertaken by me on \_\_\_\_/\_\_\_\_/\_\_\_\_ (date).

All of the vouchers produced in support of expenditure have been examined and they represent proper payments from the advance account.

Cheques forming part of the advance account or other public money have been examined to ensure that they are properly part of moneys on hand.

**OR**

I am unable to verify the total of the Advance Account due to a discrepancy/surplus in this account. Action has been taken in accordance with CEI 1.4 and related Instructions/Guidelines to determine the reason for the discrepancy. Details of the discrepancy/surplus are as follows:

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Signature of Verifying Officer: \_\_\_\_\_

Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

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I agree with the certification of the Verifying Officer.

Signature of Advance Holder: \_\_\_\_\_

Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

## HANDOVER/TAKEOVER CERTIFICATE

### Cash on Hand Reconciliation:

SAFE		TILL/DRAWER		OTHER ADJUSTMENTS	
\$100.00		\$100.00		Vouchers on hand not reimbursed	\$
\$50.00		\$50.00		No. of vouchers	
\$20.00		\$20.00			
\$10.00		\$10.00		Cash advances not acquitted	\$
\$5.00		\$5.00		Reimbursements not received (in transit)	
\$2.00		\$2.00		<b>DISCREPANY/SURPLUS</b>	
\$1.00		\$1.00		(refer to CEI 1.4 & related Guideline)	
\$0.50		\$0.50			
\$0.20		\$0.20			
\$0.10		\$0.10			
\$0.05		\$0.05			
<b>TOTAL</b>		<b>TOTAL</b>		<b>TOTAL</b>	

<b>CASH &amp; ADJUSTMENTS:</b>	<b>Safe</b>	<b>\$</b>
	<b>Till/Drawer</b>	<b>\$</b>
	<b>Other adjustments</b>	<b>\$</b>
<b>TOTAL ADJUSTED CASH</b>		



**Australian Government**

**Australian Customs and  
Border Protection Service**

## **INSTRUCTIONS AND GUIDELINES**

### **1.4/2 Guidelines for the Maintenance of Cash Holding Accounts**

**These Instructions & Guidelines refer to CEI 1.4 –Advance Accounts  
& Cash Holding Accounts (PS2010/37)**

<b>Published date:</b>	16 September 2010
<b>Availability:</b>	Internal only
<b>Subject:</b>	Guidelines for the Maintenance of Cash Holding Accounts
<b>Purpose:</b>	Ensure that: <ul style="list-style-type: none"><li>a Cash Holding Accounts are used only for the purposes on providing change related to the receipt of public money; and</li><li>b Cash Holding Accounts are operated in accordance with FMA legislative and regulatory requirements.</li></ul>
<b>Owner:</b>	Director Financial Reporting, Assets and Treasury (DFRAT)
<b>Category:</b>	Money, Accounting and Assets (MAA)
<b>Contact:</b>	Director Financial Reporting, Assets and Treasury (DFRAT) (02) 6246 1218



- a. justification and reasons for the establishment of the Cash Holding Account;
  - b. the name(s) and position number(s) of the proposed Account Holder/alternate Account Holder(s);
  - c. proposed amount of the cash holding; and
  - d. details of security measures to be adopted by the Account Holder.
4. Before forwarding the request for a new Cash Holding Account to the relevant delegate, DFRAT is to ensure that the level of funds requested is not excessive for the operational uses for which the account is being established.
5. Because Cash Holding Accounts are not to be used for making payments of public money, drawing rights are not required by the Account Holder/Alternate Account Holder(s).

#### ***Increase in Account level***

6. If there is an operational requirement to increase the limit of a Cash Holding Account, a submission should be prepared for DFRAT (copy to the Divisional Finance Manager), including the following information:
  - a. requested increase in the limit of the account;
  - b. reasons for the increase;
  - c. endorsement of the request by the relevant National Director or National Manager; and
  - d. details of any additional security measures or operational procedures that will be adopted as a result of the increased holding in the Cash Holding Account.
7. Prior to forwarding a request for an increase in the level of a Cash Holding Account to the relevant delegate, DFRAT is to ensure that the level of funds requested is not excessive for the stated operational requirements.

#### ***Security of Accounts***

8. Cash Holding Account moneys are to be maintained in a secure environment at all times.
9. Cash holdings are to be kept separate from all other moneys, including Advance Accounts. Private money must not be mixed with public money.

#### ***Registers of Cash Holding Accounts***

10. Each Divisional Finance Manager is required to maintain a Cash Holding Account Register which includes details of all accounts within their Division. DFRAT is responsible for maintaining a Central Cash Holding Account Register and ensuring that it is kept up to date. All Registers are required to contain the following details in relation to each account:
  - a. name of the Account Holder(s)/alternate Account Holder(s);
  - b. dollar value of the account;
  - c. physical location/Division/Branch at which the account is to be held; and
  - d. purpose of the account.

An updated Cash Holding Account Holding Register should also be provided to Manager Treasury by the Divisional Finance Manager for their Division.

### ***Handover/Takeover of Cash Holding Accounts***

18. When an official assumes responsibility for a Cash Holding Account, either temporarily or permanently, a handover/takeover is to be performed and the details recorded on a Handover/Takeover of Public Money Form. (A sample form is at Attachment B.)
19. When an official handing over a Cash Holding Account is not available to take part in the handover/takeover, the official taking over the account and another official – preferably either the supervisor of the Account Holder or an official nominated by the supervisor, should complete the handover. Both the new Account Holder and the official handing over the Cash Holding Account must check that all details on the handover/takeover statement are correct before signing the statement.
20. When a handover/takeover also involves the custody of negotiable instruments,, these are to be separately itemised, agreed to by both officials, and the record signed.
21. On completion of the check of a Cash Holding Account, a completed and signed copy of the Handover/Takeover of Public Money Form is to be retained by the supervisor and filed in a registry file relating to that account. This form confirms that handover/takeover forms have been completed and that the account has been balanced. Copies of all completed handover/takeover forms are to be sent to the Divisional Finance Manager at the end of each month so that the Cash Holding Account Register can be updated to reflect the change of Account Holder.

### ***Closing a Cash Holding Account***

22. When a Cash Holding Account is no longer required, a Minute requesting closure of the account should be forwarded to DFRAT via the Divisional Finance Manager. This should include the account details and reasons for closure.
23. When DFRAT approves the closure of a Cash Holding Account, that advice should be passed to Manager Treasury. On receipt of such advice, Manager Treasury is to advise the relevant Account Holder that the cash on hand must be deposited to the appropriate official bank account. Once cash is deposited into an official bank account, details are to be noted in the Cash Holding Account Register.
24. Manager Treasury is then to advise Shared Services (NPAC) accounts receivable of the closure of the Cash Holding Account, the total of the account to be repaid to Shared Services (NPAC), name of the Account Holder, location of the account, and the organisational code to be used.

### ***Loss/Surplus of Public Money***

25. When an official becomes aware of a deficiency/surplus of funds in a Cash Holding Account, the deficiency is to be reported immediately to their supervisor and to DFRAT. Reports of a loss or deficiency must include details of the:
  - a. value of the loss or deficiency;

in accordance with subsection 34(1) of the FMA Act. (Refer to CEI #6.4 – Debt Management.)

31. If an official becomes aware of a surplus of funds in a Cash Holding Account, the variance is to be reported immediately to their supervisor and to DFRAT. Reports must include details of the circumstances surrounding the surplus. The supervisor and Account Holder are to investigate the circumstances and to try and ascertain the reason for the surplus. If they are unable to identify the reason for the surplus, the surplus funds are to be returned to Manager Treasury for payment into an official account.

### VERIFYING OFFICER'S CERTIFICATION

I certify that the above verification of this Cash Holding Account was undertaken by me on \_\_\_\_/\_\_\_\_/\_\_\_\_(date).

**OR**

I am unable to verify the total of the Cash Holding Account due to a discrepancy/surplus in this account. Action has been taken in accordance with CEI 1.4 and related Instructions/Guidelines to determine the reason for the discrepancy. Details of the discrepancy/surplus are as follows:

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Signature of Verifying Officer: \_\_\_\_\_

Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

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I agree with the certification of the Verifying Officer.

Signature of Account Holder: \_\_\_\_\_

Date: \_\_\_\_/\_\_\_\_/\_\_\_\_



## HANDOVER/TAKEOVER CERTIFICATE

### Cash on Hand Reconciliation:

<i>SAFE</i>		<i>TILL/DRAWER</i>	
\$100.00		\$100.00	
\$50.00		\$50.00	
\$20.00		\$20.00	
\$10.00		\$10.00	
\$5.00		\$5.00	
\$2.00		\$2.00	
\$1.00		\$1.00	
\$0.50		\$0.50	
\$0.20		\$0.20	
\$0.10		\$0.10	
\$0.05		\$0.05	
<b>TOTAL</b>		<b>TOTAL</b>	

<b>CASH &amp; ADJUSTMENTS:</b>	<b>Safe</b>	<b>\$</b>
	<b>Till/Drawer</b>	<b>\$</b>
	<b>Other adjustments</b>	<b>\$</b>
<b>TOTAL ADJUSTED CASH</b>		

**BCS CLASSIFICATION:**      **FINANCIAL SERVICES**  
**FILE NUMBER:**



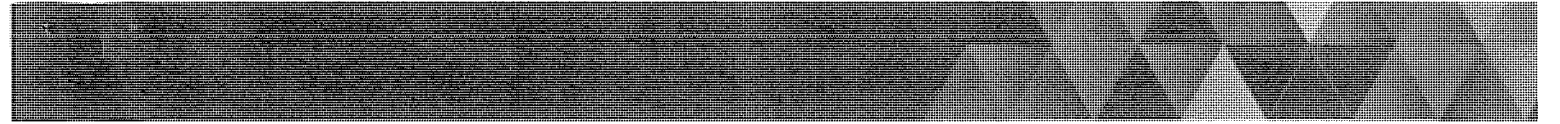
Australian Government  
Department of Immigration  
and Border Protection

# Financial Management Directive

2014/15 – CASH ADVANCES

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# About this Document

## Purpose

1. The purpose of this document is to provide the key requirements relating to establishing, administering and closing cash advances.

## Audience

2. This document applies to:
  - advance holders;
  - PGPAAs23 delegates;
  - Group Finance Partners;
  - Finance Managers;
  - Collectors of Public Money (CPMs) and Sub-Collectors of Public Money;
  - Front Office Managers;
  - Director Treasury and Banking Section; and
  - staff members.

## Document Owner

3. This document is the responsibility of:
  - Financial Operations Branch, Finance Division.

## Version History

4. This document was issued by the Chief Financial Officer on 17 October 2012.
5. The following is a record of the history of changes to this document.

Version	Date Issued	Description of Change
1.0	17/10/2012	New document
2.0	21/01/2015	Template update

## Relevant Controls

6. The following controls are relevant to this document:

Reference	Title
Accountable Authority Instructions (AAIs)	AAI 2 - <u>Approval and commitment of relevant money</u> AAI 6 - <u>Making payments of relevant money</u> AAI 7 - <u>Managing relevant money</u>
Forms	<u>Petty cash or advance claim (form F179)</u> <u>Handover/takeover statement (form F1346)</u> <u>Statutory Declaration</u>



## Further Assistance

7. If you require further assistance regarding the information contained in this document please contact the Finance Service Desk on:

- Telephone: 02 6264 3333
- Email: [finance.service.desk@immi.gov.au](mailto:finance.service.desk@immi.gov.au)

# About cash advances

## Background

8. A cash advance is relevant money that has been withdrawn from an official bank account and provided to a specific official to make cash payments.
9. Cash advances are only to be used for the specified purpose. Typically within the department cash advances are for change floats, or minor expenses that cannot be paid for using the Commonwealth Credit Card or direct invoice method.
10. Advance holders and temporary advance holders are nominal custodians of relevant money

## Principal Requirements

11. To ensure the efficient and effective management of cash advances, the following principal requirements apply:

- A cash advance must only be established where there is an absolute necessity to do so.
- The amount of the cash advance must not be excessive.
- A cash advance must not be used for:
  - cashing cheques;
  - making staff reimbursements; or
  - expenses that can be paid for using a Commonwealth Credit Card, electronic funds transfer or cheque payment.
- A correctly completed cash claim must be used to claim a cash payment.
- The claimant must acknowledge receipt of the cash payment by signing the cash claim.
- Cash payments must be recorded in the general ledger prior to the end of the month.
- Private moneys must not be mixed with the cash advance.
- A review of the ongoing need for cash advances must be undertaken annually.

## Roles and Responsibilities

12. The PGPARs20 delegate is responsible for:
  - considering and approving the establishment of a cash advance;
  - specifying the purpose and amount of the advance;
  - ensuring that documentation approving the establishment of the cash advance is maintained on a file; and
  - advising the Director Treasury & Banking Section of the details of the new cash advance.
13. The FMAAs27 delegate is responsible for:
  - issuing drawing rights to the advance holder to make payments; and
  - amending and revoking drawing rights in respect of cash advances.
14. The Director Treasury & Banking Section is responsible for:
  - ensuring a register of advances is maintained;
  - reviewing the register at least once a year to ensure:

- accuracy of the recorded details;
- there is an ongoing need for the cash advance; and
- advising staff within the Financial Accounting Section of the amount of cash on hand as at 30 June for disclosure in the annual financial statements.

15. An advance holder must:

- ensure they hold drawing rights before making payments;
- only use the cash advance for the purpose for which it was provided;
- ensure all expenditure has been approved by an appropriate PGPAAs23 delegate before making a cash payment;
- ensure sufficient cash is on hand to make payments;
- not process payment of their own reimbursements;
- ensure the cash advance is balanced regularly (for example daily); and
- ensure the adequate security and reasonable care of the cash advance.

**See:** FMD 2014/14 - Security, Surpluses and Losses of Relevant Money

16. The Group Finance Partners, Finance Managers, CPMs, Sub-collectors of Public Money and Front Office Managers are to ensure that:

- advance holders understand their responsibilities;
- the business area's internal practices are meeting efficient cash management practices; and
- cash advances are being adequately safeguarded.

**See:** Department Security Instruction

## Managing cash advances

### Purpose of advances

17. A cash advance can only be established for the following purposes:

- to provide change in connection with the receipt of relevant money;
- to pay destitute allowance to clients; and
- to pay for minor expenses.

### Establishing advances

18. In approving the establishment of a cash advance, the PGPARs20 delegate must specify:

- the holder of the advance;
- the purpose of the advance (that is, change float, destitute allowance and/or minor expenses); and
- the amount of the advance.

**Note:** The amount should be sufficient to meet the normal day-to-day requirements without recourse to frequent reimbursement claims.



19. The PGPARs20 delegate must advise the Director Treasury & Banking Section the details of the new cash advance, within five (5) days of establishing the advance.

**See:** section on Advances register

20. The PGPAAs23(3) delegate must approve the spending proposal creating the advance, in addition to the PGPARs20 delegate agreeing to the establishment of the advance.

21. Cash advances must only be established from Departmental funds.

## Drawing rights

22. A generic drawing right has been issued by the FMAAs27 delegate to all advance holders with advances of AUD\$5,000 or less.

23. If the level of an advance is higher than AUD\$5,000, the advance holder must apply to the FMAAs27 delegate for drawing rights to be issued to cover the level of their advance.

**See:** FMD 2014/7 - Drawing Rights

## Advances register

24. The Director, Treasury & Banking Section must maintain the advances register and ensure it identifies the:

- date the advance was established;
- name of the current advance holder;
- name and location of the business area holding the advance;
- purpose of the advance; and
- amount of the advance.

25. The advances register must be updated whenever there is a change of advance holder.

**See:** Change of advance holder

26. The advances register must be reviewed at least once a year, with a view to minimising the number of advances held and lowering the overall cost of managing cash advances by ensuring there is an ongoing need for the advance.

## Change of advance holder

27. When an advance holder is relieved of duty, either permanently or temporarily, a Handover/takeover statement F1346 discharging the staff member from that responsibility must be completed.

28. The advance holder is to hand over to the relieving staff member all relevant moneys and paid claims along with the *Handover/takeover statement* signed to that effect.

29. The relieving staff member is to sign the *Handover/takeover statement*:

- accepting control of the relevant money and documents as detailed in the statement; and
- agreeing to maintain the advance in accordance with the Financial Management Directives (FMDs).

30. The Handover/takeover statement F1346 must be sent by the relieving staff member to the Director Treasury & Banking Section to ensure the advances register is updated. The statement is to be kept on a TRIM file for future reference.

31. Where the advance is greater than AUD\$5,000, the relieving staff member must ensure they hold a drawing right before they make any payments from the advance.

**See:** section on Drawing rights

32. Where it is not possible for the advance holder to be present at the transfer, due to illness or some other reason, the statement is to be completed and signed by the staff member taking over and the official witnessing the handover.

**Note 1:** The official witnessing the handover should be the supervisor.

**Note 2:** To access the secured cash, it may be necessary for an official from Security or the Security Liaison Officer to open the secured container.

## Adjusting level of the advance

33. An advance holder must not adjust the level of the advance without the authority of the PGPAs20 delegate.
34. An advance holder must not add revenue receipts to the cash advance.

## Closing the advance

35. To close an advance, the advance holder must:

- firstly, obtain reimbursement for all payments made from the cash advance;
  - secondly, repay the total amount of the advance to a Collector of Public Money or Sub-collector; and
- Note:** the total amount must be credited to Miscellaneous Administered Receipts
- finally, advise in writing, the Director, Treasury & Banking Section of the closure of the advance.
- Note:** a copy of the official receipt is to be attached to the advice.

36. Upon receiving advice of the closure of an advance, the Director Treasury & Banking Section must:

- update the advances register with the closure details; and
- revoke the drawing rights if the advance was for an amount greater than AUD\$5,000.

## Maintaining cash advances

### Making cash payments

37. Cash payments should only be made for minor expenses where the Commonwealth Credit Card, electronic funds transfer or cheque payments are not available.
38. The maximum amount an advance holder may pay out in any one instance or transaction is AUD\$2,000.
39. For all cash payments the advance holder must ensure:
- a correctly completed Cash claim is present for payment;
  - the expenditure has been approved by an appropriate PGPAAs23(3) delegate;
  - a tax invoice has been obtained for purchases of AUD\$82.50 (GST incl) and over
- Note:** unless the supplier is GST exempt;

- proof of expenditure has been obtained for purchases less than AUD\$82.50;  
**Note:** unless the un-receipted expenditure has been endorsed by a PGPAAs23 delegate;  
and
- the person receiving the cash payment must sign the cash claim acknowledging receipt of the cash.

## Temporary advances

40. A temporary advance is a cash payment made to a staff member prior to the actual expenditure being incurred.  
**Example:** To cover minor expenses when escorting visiting dignitaries.
41. A generic drawing right has been issued by the FMAAs27 delegate to all temporary advance holders for AUD\$2,000 or less.
42. The advance holder is to keep a separate record of all temporary advances made to ensure they are acquitted.
43. The staff member with the temporary advance must return to the advance holder:
  - the unspent balance (if any) and proof of purchase/s; or
  - the full amount of temporary advance where no action has been taken.
44. The temporary advance must:
  - not be reimbursed; and
  - be acquitted within three (3) days of the conclusion of the specific event.
45. Any temporary advance not acquitted within the specified timeframe will be treated as a debt owing to the Commonwealth.

## Un-receipted expenditure

46. Where the proof of expenditure has been lost, destroyed, or otherwise could not be obtained, the payment of the un-receipted expenditure must be endorsed by a PGPAAs23 delegate.  
**Note:** Endorsements must be kept to a minimum.
47. A duly completed and signed statutory declaration to support the expenditure may be requested by the PGPAAs23 delegate.

## Reimbursement of advances

48. The cash advance is to be reimbursed, at least, by the end of each month to ensure all expenditure is reconciled and recorded in the general ledger.
49. The advance holder is to submit the reimbursement claim to Accounts Payable with the paid out cash claims attached justifying the reimbursement.
50. Accounts Payable will draw a 'collect cheque' in the name of the service provider who is contracted to transport cash. The service provider delivers the cash to the advance holder in exchange for the cheque.

## Definitions

51. The following definitions apply in this document:

Term	Definition
Accountable Authority	The accountable authority (AA) of a Commonwealth entity is the person who has responsibility for, and control over, the entity's operations. In DIBP, the AA is the Secretary.
Advance holder	A staff member who has control and custody of a cash advance and are therefore a nominal custodian of that advance
Cash advance	Relevant money that has been withdrawn from an official public account to make minor payments in cash or provide change
FMAAs27	An official who has been delegated the authority under section 27 of the FMA Act to issue drawing rights
PGPA Act	<i>Public Governance, Performance &amp; Accountability Act 2013</i>
PGPAAs23	An official delegated under section 23 of the PGPA Act to Approve a proposed commitment and enter into, vary and administer an arrangement.
PGPARs20	An official who has been authorised by the AA to obtain a cash advance subject to section 20 of the PGPA Rule 2014
Proof of expenditure	A document evidencing the amount of the expenditure for example tax invoice, invoice, receipt, docket
Spending proposal	A proposal that could lead to entering into an arrangement

Table 1  
Summary of data  
for the first set of  
experiments

Table 2  
Summary of data  
for the second set of  
experiments