



6 March 2026

Tēnā koe

Official Information Act request

Thank you for your email of 22 January 2026, requesting a copy of the Ministry's Financial Delegations Policy and correspondence delegation schedule or document.

I have considered your request under the Official Information Act 1982 (the Act).

Please see the attached **Appendix** which provides the following information:

- The Ministry's Financial Delegations Policy
- The Ministry's Financial Delegations Policy: Schedule of Delegated Financial Authorities
- The Ministry's official correspondence delegations and subdelegations instrument.

You have confirmed the following:

I'm not interested in the delegation levels or roles.

I don't require names and contact details of staff.

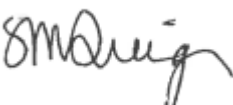
This information has been withheld as out of scope of your request.

I will be publishing this decision letter, with your personal details deleted, on the Ministry's website in due course.

If you wish to discuss this response with us, please feel free to contact OIA_Requests@msd.govt.nz.

If you are not satisfied with my decision on your request, you have the right to seek an investigation and review by the Ombudsman. Information about how to make a complaint is available at www.ombudsman.parliament.nz or 0800 802 602.

Ngā mihi nui

pp. 

Anna Graham
General Manager
Ministerial and Executive Services



Financial Delegations Policy

Last Review Date:	March 2024
Next Review Date:	March 2027
Approved by:	Organisational Health Committee
Owner:	GGM Finance/CFO

Purpose

In accordance with clause 2 of Schedule 6 of the Public Service Act 2020, the purpose of this policy is to authorise the delegation of authority within the Ministry of Social Development, and to set out the basis on which delegations are to be made and exercised for decisions with financial implications.

Policy Statement

It is the policy of the Ministry to:

- delegate authorities approved by the **Out of scope** to positions within the Ministry, to the extent necessary to enable the effective operation of the Ministry
- ensure that delegations of authority are compliant with this policy, clearly documented, authorised in writing, and clearly understood by the parties involved
- review and adjust delegations annually to align correctly with approved budgets
- hold managers to account for their actions in exercising delegated authorities.

Scope

This policy applies to the following:

- all Ministry staff, contractors, and consultants who delegate authority or receive delegated authority
- all acts that spend Ministry money or commit the Ministry to binding responsibilities with financial implications.

Note: This Policy applies equally to Whaikaha. All references to the Ministry in this policy and supporting documents should be read as applying equally to Whaikaha.

Policy

Delegation of authority

This Policy delegates powers approved by the **Out of scope** to specified positions within the Ministry. **Out of scope** holding those positions are approved to, and are expected to, only subdelegate the powers they receive in an appropriate fashion within their part of the Ministry.

Schedule of delegated authorities

The Ministry maintains a Schedule of Delegated Financial Authorities that sets out the specific authorities and applicable limits for each position that receives delegated authority. That Schedule is to be read as forming part of this Policy.

Additional delegations to **Out of scope** can also be made by way of individual delegation instruments signed by the **Out of scope**

Exercise of delegated authorities

Out of scope who receive delegated authority are required to demonstrate probity and good judgment, and exercise that authority in accordance with their letter of delegated authority, the Schedule of Delegated Financial Authorities, as well as the Ministry's rules and policies, and applicable Government rules or State Sector policies.

Changes to delegated authorities

Any changes to this Policy, the Schedule of Delegated Financial Authorities, or the Letters of Delegation can only be authorised in writing by the **Out of scope**

Individual delegated authority may be changed or revoked in part or in full at any time in writing by the person who delegated that authority.

Breaches

Actions taken by any person either fraudulently, or in breach of or without appropriate delegated authority, may lead to disciplinary action, and could result in personal liability of the person for expenditure unlawfully incurred or commitments unlawfully made.

Responsibilities

The table below lists the responsibilities of staff to ensure compliance with the policy:

Person/Party	Responsibilities
Out of scope	

Related Ministry Policies

The following Ministry Policies should be referred to in conjunction with, or in support of, this Policy:

Related Ministry Policies
Purchasing and Procurement Policy
Human Resources Policies
Human Resources Delegations
Code of Conduct
Contractors and Consultants Policy
Conflict of Interest Policy
Business Related and Sensitive Expenditure Policy
Travel Policy
Gift, Donations and Koha Policy
Foreign Exchange Management Policy

Related documents

The following documents are to be read as forming part of this Delegations Policy:

Document	Definition
Schedule of Delegated Financial Authorities	This document that sets out the standard Ministry financial authorities, and applicable limits for each position that receives delegated financial authority. The Schedule of Delegated Financial Authorities is reviewable annually.

FINANCIAL DELEGATIONS POLICY

**Schedule of Delegated
Financial Authorities**

Ministry of Social Development
18 December 2025



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Delegating financial authority

1. This Schedule sets out how financial delegations within the Ministry are to operate. This Schedule is part of the Ministry's Financial Delegations Policy, and is to be read in conjunction with the separate Financial Delegations Policy document.

Instrument of delegation

2. In accordance with the Public Service Act 2020 Schedule 6(2), the **Out of scope** authorises people holding or acting in the Financial delegation **Out of scope** positions (as described in the Financial Delegation Levels below), and also those in respect of whom a Financial Delegation for the time being applies, to exercise the powers exercisable by the Chief Executive to spend public money, incur expenses, and incur liabilities (as those terms are defined in the Public Finance Act 1989) up to and including the expenditure limits specified in the Financial Delegation Tables below.
3. Any formal delegation of authority by someone other than the Chief Executive is a sub-delegation. The Chief Executive authorises people holding or acting in the Financial delegation Level 2 positions (as described in the Financial Delegation Levels below), to sub-delegate the authorities they hold, to specific people who directly or indirectly report to them.
4. I revoke the Financial Delegations Policy Schedule of Delegated Financial Authorities which came into effect on 1 October 2025.
5. This instrument comes into effect on 18 December 2025.

Out of scope

Out of scope Ministry of Social Development

15/12/25

Date

Released under the Official Information Act (2012)

Restricted authorities

6. The Ministry's authority¹ to spend comes from appropriations, each of which specifies the nature and scope of activities covered by that appropriation, and the amount that can be spent under that appropriation. Costs are allocated to appropriations based on an agreed methodology maintained by the Finance team.
7. In certain circumstances, approval for expenditure or liability is required from Out of scope the Out of scope as set out in *Cabinet Office Circulars CO (18) 2 and CO (23)9*. This includes, but is not limited to:
 - advertising and publicity expenses per event over \$150,000
 - ex gratia payments over \$30,000
 - compensation or damages in settlement of claims over \$150,000
 - investment decisions over \$20 million (whole of life cost).
8. Except as expressly authorised by any Act, it is not lawful for any person to give a guarantee or indemnity on behalf of or in the name of the Crown. A department, on behalf of or in the name of the Crown, may give, in writing, a guarantee or indemnity of a type specified in regulations made under [section 81](#) of the Public Finance Act 1989 to a person or organisation if it appears to the department to be necessary or expedient in the public interest to do so. The Public Finance (Departmental Guarantees and Indemnities) Regulations require the Ministry to give notice to the Out of scope for guarantees and indemnities over \$10 million.
9. Cabinet requires any contract \$100,000 or above to be procured in accordance with the Government Procurement Rules (the Rules), including the range of New Zealand Government good procurement practice guides, tools, and templates. The Ministry's Procurement Policy must be followed. Procurement Board endorsement is required for any contract \$100,000 or above and for any opt-out procurements or exemptions from the Rules.
10. The Ministry may not invest surplus cash balances unless it is under a direction from the Treasury. Investing in short term deposits with the New Zealand Debt Management Office is under such a direction.
11. Excluding Recoverable Housing Support Assistance, Recoverable Assistance, Student Loans, and other appropriations (detailed in the Annual Estimates of Appropriations or Supplementary Estimates of Appropriation) where there may be an element of lending, the Ministry may not lend money to any party. Lending does not include loans or salary advances made to employees under their remuneration agreements or the provision of credit for periods of less than 90 days.
12. Unless specific prior approval (as required under Section 47 of the Public Finance Act 1989) is received from the Out of scope the Ministry may not borrow from any party other than the Crown. Borrowing includes hire purchase, finance leases, and obtaining goods or services (including fixed assets) on a credit facility over 90 days.
13. The Ministry may not enter any foreign currency hedge transaction without Treasury approval and must be consistent with the guidelines for "The Management of Crown and Departmental Foreign Exchange Exposure" issued by the Treasury.

¹ In some cases the authority to incur expenses and capital expenditure against an appropriation may be provided by Imprest Supply.

Rules for sub-delegating authority

14. Sub-delegation of a power to a delegation level or to a specific position includes sub-delegation of that power to a person validly acting at that level or in that position (“the delegate”).
15. Sub-delegation of a power to a position is to be notified in writing to that sub-delegate before the sub-delegate exercises that power, and may be revoked at any time by notice in writing.
16. A person appointed or seconded to a position with delegated authority will be able to exercise all the delegated powers vested in that position. Approval of the delegation, including any exceptions, must be in writing by the person giving the delegation.
17. It is the responsibility of the person giving a sub-delegation or directing another person to act in a position, to ensure the person sub-delegated or directed to act is suitably qualified and able to exercise the delegated level of authority applying to that position.
18. A sub-delegation must be in writing (by way of an email or appointment letter) and must include the following minimum details:
 - a. Name and position of the person giving the delegation
 - b. Name and position of the person receiving the delegation (the delegate)
 - c. Responsibility Area/Cost Centre
 - d. Financial Delegation Level, noting any specific inclusions/exclusions
 - e. Effective start date and in case of acting positions, end date.
19. Extensions of financial delegation for acting positions can be by way of email from the position’s manager to the person acting in the position, advising the new end date.

Rules for delegating to budget managers

20. Financial delegations will only be issued to **Out of scope** after they have completed the financial delegations training called “Financial Management for **Out of scope**”. This also applies to those acting in a temporary capacity.
21. Accountability for expenditure is attributed to the delegated **Out of scope** for a specific Cost Centre. Although a **Out of scope** may have delegated authority for more than one Cost Centre, a Cost Centre can only have one **Out of scope**.
22. When a **Out of scope** is absent, a “one up” principle applies, where the **Out of scope** **Out of scope** may incur costs or authorise expenditure against the **Out of scope** Cost Centre, and should inform the **Out of scope** accordingly. The **Out of scope** and **Out of scope** can also approve expenditure in a **Out of scope** absence.

People exercising delegated authority

Understanding delegated authority

23. A delegation is an authority to make certain decisions or carry out specific activities. The ^{Out of scope} ~~Out of scope~~ can delegate their functions or powers to another person. A delegation remains in place until it is changed or revoked by the ^{Out of scope} ~~Out of scope~~.
24. ^{Out of scope} ~~Out of scope~~ usually delegates authority to a level or specific position. This means if you are at a level or in a position that has a delegation, you can spend or commit expenditure up to an authorised amount or make certain associated decisions. When exercising your financial delegation, the spend that you are committing the Ministry to, should be necessary, at the lowest cost possible and have a justifiable business purpose.
25. If you are formally acting or seconded at a level or in a position, you acquire the delegation issued to that level or position while acting or seconded into it.

When financial delegations are needed

26. You need a financial delegation to make or approve a decision to commit the Ministry now or in the future to expenditure, liability, or financial risk, or to enter a contract on behalf of the Ministry. This includes, but is not limited to:
- buying goods or services, or approving the buying of goods or services, including travel and expenses
 - approving and entering contracts
 - leasing property or assets, or approving the leasing of property or assets
 - purchasing, selling, writing off, or disposing of assets
 - settling disputes.
27. The ^{Out of scope} ~~Out of scope~~ sometimes may give the authority to a committee to enable the committee to carry out its work. This authority may include, but is not limited to:
- approval of departmental capital expenditure acquisitions and disposals
 - approval of projects and business cases.

Responsibilities when exercising delegated authority

28. People holding delegations (including acting in a position) are required to sign the relevant delegation documentation before their delegation commences and must be authorised by the manager of the delegated person.
29. Any delegated authority must be exercised strictly in accordance with the delegation and any specified conditions related to the authority.
30. The person exercising a delegated authority must also have proper regard to any policies or standards of the Ministry relevant to its exercise and must obtain legal advice where appropriate before exercising it. Relevant policies and standards include, but not limited to, the Financial Policies and Financial Procedures, the Procurement Policy, the Human Resources Policies and Guidelines, the Ministry's Code of Conduct, and the Information Systems Policies and Standards. Refer Appendix A
31. Where a dollar amount is shown as the expenditure limit, a financial delegation holder may only approve expenditure up to that amount subject to sufficient funding remaining in their annual approved budget. The person exercising the delegation must ensure that sufficient budget remains in the current year to fund the portion of the expenditure being approved that falls in the current year. The proposed expenditure must also not be broken down into separate payments for the purposes of falling within the allowable limit.

32. Where "Budget" is shown as the expenditure limit, a financial delegation holder may only approve expenditure up to the remainder of their annual approved budget and within their relevant delegation. The proposed expenditure must not be broken down into separate payments for the purposes of falling within the allowable limit.
33. When contracts that extend beyond the current financial year are entered, there must be reasonable grounds to believe that adequate future year budgets will be available to meet the contract costs.
34. Delegated authority to approve a financial commitment is also the authority to approve and enter into a contract capturing the financial commitment. For new contracts, the delegation threshold refers to the actual or estimated financial commitment for the initial term of the contract. For variations to existing contracts (including renewals or extensions), the delegation threshold refers to the total cumulative financial commitment for the initial and subsequent term and scope of the contract (i.e. all preceding financial commitments and the additional commitments).
35. For contracts \$100,000 or above that extend beyond the current year and are not Employment and Work Readiness Assistance Programme contracts or non-departmental provider contracts, sign-off is required by any of the **Out of scope** or a person who they delegate in writing.

Integrity and conduct

36. You must act and be seen to act in a fair, transparent, and unbiased manner when making or approving decisions or commitments on behalf of the Ministry. If you are aware of a perceived, potential, or actual conflict of interest in a decision or commitment you are making or approving, you need to follow the Disclosure and Conflict of Interest Policy.
37. This includes declaring the conflict to your manager. You should not finalise the decision or commitment until the conflict has been resolved or your continued involvement has been approved in writing by both your manager and their manager.
38. A person with delegated authority must not authorise their own expenditure. If you benefit from, are perceived to benefit from, or have a personal interest in a decision or commitment being made on behalf of the Ministry, it will need to be approved by an independent person either your manager (or their delegate) even if it is within your delegation level. The **Out of scope** may sign off for the **Out of scope** and either the **Out of scope** or the **Out of scope** may sign off for any **Out of scope**. This includes:
- travel
 - accommodation
 - meals
 - entertainment
 - course and conference costs
 - expense claims.

Financial delegation levels

Level	Positions at this level
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Out of scope

b. The positions listed at each level in the table above are authorised to approve expenditure in accordance with the Financial Delegation Tables and related Notes.

c. Authority to exercise a **Out of scope** delegated powers also rests with any managers higher in the relevant reporting structure than that **Out of scope** subject to the higher manager informing that **Out of scope** of expenditure they have authorised against that **Out of scope** cost centre. Unique delegations exist, these are detailed in the Financial Delegations table and Notes to Finance Delegations sections of this document.

d. All levels can only subdelegate further if granted that sub-delegation power by the **Out of scope** in accordance with the table above.

e. The historic Delegations Register has been replaced with the delegation level embedded in the Oracle FMIS system (Weka) that applies to each **Out of scope**

Financial delegation tables

MSD delegations to levels – refer to the indicated notes below the table for details.

All amounts are GST exclusive

Note MSD delegations to levels

Expenditure not specifically covered elsewhere

A Engagement of non IT Consultants or Contractors

A Engagement of IT Consultants or Contractors

B Departmental capital expenditure acquisitions and disposals (carrying value)³

Out of scope

² Authority for the **Out of scope** is in line with the Public Finance Act 1989, Treasury Instructions, Cabinet Office circulars (where applicable). The **Out of scope** can exercise any of their powers in these instruments.

³ If the appropriate **Out of scope** approval is received, the approval authorises the **Out of scope** to incur expenses or capital expenditure against the appropriation/s up to the level approved. All the delegations listed in the tables above and below are subject to the indicated Notes below and to the requirements set out in the sections above and in the Delegations Policy. The dollar values listed in these tables are whole-of-life and are to be read as “up to and including” the stated value unless otherwise specified in the related Note. “Budget” means “up to and including” the approved budget.

Out of scope

- C Approval of Agreement to lease and Deed of lease
- D Renewal of existing property lease agreements (whole-of-life-cost)
- E Crown Capital expenditure and Operating expenditure (except Benefits or related expenses)
- G International travel
- H Advertising & publicity
- J External Training – per person per training event
- K Write-off employee-related bad debts
- K Write-off other bad debts - departmental
- L Payments of salary, allowances, and termination costs
- M Ex gratia payments subject to approval process
- N Relationship Management / Entertainment (Sensitive Expenditure Policy)

⁴ Authority for the **Out of scope** is in line with the Public Finance Act 1989, Treasury Instructions, Cabinet Office circulars (where applicable). The **Out of scope** can exercise any of their powers in these instruments.

MSD delegations to specific roles – refer to the indicated notes below the table for details

Note	MSD delegations to specific roles	See note R	See note R
M	Ex gratia payments subject to approval process	Out of scope	See note S
P	Benefits or related expenses (per guidelines)	See note T	See note T
Q	Compensation or damages in settlement of claims endorsed by Crown Law or judgements of the Court	See note U	See note U
Q	Settlement of historic claims - relating to acts or omissions whilst in state care for the period up to 01 April 2017	See note U	See note U
Q	Compensation in relation to SSAA advocates costs	See note U	See note U
Q	Compromises of claims the Ministry has under a contract	See note U	See note U
R	Approved business cases, leases, deeds, tenders, and contracts	Out of scope	See note V
S	Property maintenance and occupancy	See note U	See note Z
T	Crown debt write-off		
U	Employment & Work Readiness Assistance Programme (EWRAP) Contracts		
U	Housing Programme Contracts		
U	Community Group Provider Contracts		
U	Disability Support Services Provider Contracts and Enabling Good Lives Allocations		
V	Guarantee / Indemnity (per Public Finance Regulations)		
Z	Operation of bank accounts & payment systems		

Out of scope
 Out of scope
 See note P
 Out of scope

All the delegations listed in the tables above and below are subject to the indicated Notes below and to the requirements set out in the sections above and in the Delegations Policy.

The dollar values listed in these tables are whole-of-life and are to be read as “up to and including” the stated value unless otherwise specified in the related Note. “Budget” means “up to and including” the approved budget

Released under the Official Information Act (1982)

Notes

The following notes are to be read in conjunction with the indicated items in the Financial Delegation Tables:

A Engagement of Consultants or Contractors

Consultants deliver discrete outcomes or services, usually in the form of specialised advice. Engagements typically end after the delivery of a specified outcome.

Contractors work as part of the Ministry's business and are typically contracted short-term on an hourly, daily, weekly, or monthly basis, rather than deliverables.

Individuals or organisations under other contracts for goods or services (e.g. Service Providers, power, cleaning, stationery, software licence agreements, etc.) are neither consultants nor contractors, and are not subject to this delegation limit.

Contracts with a whole-of-life value of [Out of scope] or above to engage any of the above-listed parties must be endorsed by the Ministry's Procurement Board before proceeding.

Non IT consultants / contractors except for those engaged for the services for the future programme: the delegation for the engagement of consultants / contractors with costs of [Out of scope] or above per day or whole of life costs of [Out of scope] or above can be signed by [Out of scope] with the delegation changing to the [Out of scope] if the costs are [Out of scope] per day or above or whole of life costs of [Out of scope] or above.

For the services for the future programme only - engagement of all consultants / contractors including IT consultants / contractors: the delegation for the engagement of this class of consultants / contractors with costs of [Out of scope] or above per day or whole of life costs of [Out of scope] up to [Out of scope] can be signed by the [Out of scope] [Out of scope] changing to the [Out of scope] if the whole of life costs are [Out of scope] or above.

The [Out of scope] responsible for the Ministry's services for the future programme services has delegation to approve the engagement of external resources once the engagement has been endorsed by the Ministry's Procurement Board, the IT Resource Panel, or the Ministry's Procurement and Commercial Services team as appropriate.

IT consultants / IT contractors except for those engaged for the services for the future programme: the delegation for the engagement of this class of IT consultants / IT contractors with costs of [Out of scope] or above per day or whole of life costs up to [Out of scope] can be signed by the [Out of scope] with the delegation changing to the [Out of scope] if the whole of life costs are [Out of scope] or above.

The [Out of scope] responsible for the Ministry's Information Technology services has delegation to approve the engagement of external IT resources once the engagement has been endorsed by the Ministry's Procurement Board, the IT Resource Panel or the Ministry's Procurement and Commercial Services team as appropriate.

B Departmental Capital Expenditure

Capital Projects in the Capital Plan

All capital expenditure should be approved in the Capital Plan. Capital expenditure proposals should be made as part of the annual capital planning process and included in the proposed Capital Plan.

Out of scope will endorse the proposed Capital Plan and send to the Out of scope for approval. Out of scope will approve the Capital Plan.

Approval of Business Cases for Capital Projects

Following Out of scope approval of the Capital Plan, business cases should be developed and approved for each capital project before expenditure can be incurred. Business case documentation will depend on the cost of the project:

- a light-weight business case for projects with a cost less than Out of scope
- a medium-weight business case project with a cost between Out of scope and Out of scope
- and a Treasury Better Business Case for projects with a cost over Out of scope

Each business case must be approved as follows:

- Capital Projects over Out of scope must be approved by the Out of scope the responsible Out of scope and Out of scope Integrated Work Programme (IWP) projects must be endorsed by Out of scope Out of scope prior to submission to Out of scope
- Capital Projects under Out of scope must be approved by the Out of scope and one of the following: the responsible Out of scope The approval may be made at a Out of scope meeting if the required approving managers are in the meeting quorum.

Capital Projects not in the Capital Plan

Business cases are required for any new proposed capital projects which are *not* included in the Capital Plan and must be approved by the Out of scope the responsible Out of scope and Out of scope IWP projects must be endorsed by Out of scope prior to submission to Out of scope

Funding Any new proposed capital project or change request which cannot be funded from within the approved capital envelope through either reprioritisations or the reserve pool must go to Out of scope for approval.

Capital injections for MSD approved by Out of scope or Out of scope during the financial year will be added to the Capital Plan.

Capital Expenditure must be within approved budgets

All expenditure must be within approved budgets. Capital projects which are forecast to overspend their approved budget are required to submit a change request for approval as soon as possible after the situation becomes apparent. Each change request must be approved as follows:

- Change requests which increase the project budget to over Out of scope must be approved by the Out of scope the responsible Out of scope and Out of scope IWP projects must be endorsed by Out of scope prior to submission to Out of scope
- Change requests where the project budget remains under Out of scope must be

approved by the [Out of scope] and one of the following: the responsible [Out of scope] or [Out of scope]. The approval may be made at a [Out of scope] meeting if the required approving managers are in the meeting quorum.

Capital projects requiring change requests must be on the approved capital plan and the change request must be able to be funded from within the approved capital envelope through re-prioritisations or the reserve pool.

Limits on Whole-of-life-cost of Capital Projects

If the whole-of-life cost (WOLC) of a baseline and/or balance sheet funded initiative is [Out of scope] or more, the responsible [Out of scope] must approve the business case. If the WOLC of a baseline and/or balance sheet funded initiative is over [Out of scope] must approve the business case. Any investments requiring new Crown funding must be approved by [Out of scope].

Delegation limits are set in accordance with paragraph 66 of Cabinet Office Circular CO (18) 2 and Cabinet Office Circular CO (23) 9.

C Approval of Agreement to lease and Deed of lease

These delegations apply to the execution of documents relating to agreements to lease and deeds of lease.

If funded from baseline and/or the balance sheet, new property agreements to lease and deeds of lease up to [Out of scope] whole-of-life cost (WOLC) must be approved jointly by the [Out of scope] the relevant [Out of scope] and for new lease proposals over [Out of scope] the [Out of scope].

If funded from baseline and/or the balance sheet, new property agreements to lease and deeds of lease of [Out of scope] or more WOLC must be approved by the responsible [Out of scope]. If the WOLC of a baseline and/or balance sheet funded initiative is over [Out of scope] it must be approved by [Out of scope].

Any investments requiring new Crown funding must be approved by Cabinet.

Delegation limits are set in accordance with paragraph 66 of Cabinet Office Circular CO (18) 2 and Cabinet Office Circular CO (23) 9.

D Renewal of existing property lease agreements

Proposals to renew existing property leases up to [Out of scope] whole-of-life cost must be approved jointly by the relevant [Out of scope] the [Out of scope] and the [Out of scope].

These delegation limits are set in accordance with paragraph 66 of *Cabinet Office Circular CO (18) 2 and Cabinet Office Circular CO (23) 9*.

E Crown Capital expenditure and Operating expenditure (except benefits or related expenses)

Crown Capex and Opex spending that is outside the approved scope or above the approved limit of the relevant appropriation is explicitly prohibited.

G International travel

International travel must be made in accordance with the approved Travel and Transport Policy.

All approvals must be obtained prior to booking the travel.

International travel by

Needs to be approved by

Out of scope

H Advertising & publicity

This includes discussion and consultative documents, Ministry brochures, booklets, pamphlets, posters, audio-visual material such as films and videos, advertisements, and sponsored features in the press, radio, or television, but excludes recruitment advertisements and advertisements required for tendering.

Requests for approvals must include associated costs. Refer to the *Guidelines for Government Advertising and Cabinet Office Circular CO (18) 2: Proposals with Financial Implications and Financial Authorities*.

J External Training

External training includes development programmes, courses, seminars, briefings, and other forms of study assistance.

Refer to the Training and Development subsection in the Human Resource Delegations Table in the Human Resource Delegations Document.

K Write-off bad debts

Any write-off of bad debts must be made in accordance with the relevant delegations and approved Ministry policy.

L Payments of salary, allowances, and termination costs

Payments are to be charged to the relevant **Out of scope** budget, where authority to make the payment has been given by the manager of the employee concerned, and the payment amount has been calculated by **Out of scope**

Also refer to the Human Resource Delegations Document.

M Ex gratia payments

Ex gratia payments are made without the giver recognising any liability or legal obligation; the payment is made out of goodwill or a sense of moral obligation.

Refer to paragraph 70 of *Cabinet Office Circular CO (18) 2*. This delegation resides with the [Out of scope] unless specifically sub-delegated by the [Out of scope]

Staff payments must be certified and endorsed by the [Out of scope] and the [Out of scope] before being forwarded to the [Out of scope] for approval.

Other than ex gratia top-up payments in relation to historic claims, payments to external parties such as clients must be certified and endorsed by the [Out of scope] and the applicable [Out of scope] before being forwarded to the [Out of scope] for approval.

For ex gratia top-up payments in relation to historic claims, payments must be certified and endorsed by the [Out of scope] as being consistent with decisions made by [Out of scope] pursuant to briefing CRACI 25/043 dated 15 April 2025 before being forwarded to the [Out of scope] for their certification and endorsement and to the named delegate(s) or the [Out of scope] for approval. "historic claims" refers to claims relating to acts or omissions while in state care for the period up to 01 April 2017.

N Relationship Management / Entertainment

This is defined as expenses incurred for business reasons to entertain external guests in an official capacity. Entertainment does not include expenditure directly related to conferences, training courses, and seminars, or incurred in relation to staff.

Refer to Business Related and Sensitive Expenditure Policy.

P Benefits or related expenses

For Benefits or Related Expenses, except where decision making is limited by operational delegations, [Out of scope] or [Out of scope] who are seconded to carry out Service Delivery work, have authority to approve expenditure on an individual case or matter to the appropriate limit specified in the relevant statute, regulation, welfare programme, ministerial direction, Cabinet minute, or guidelines.

Q Compensation or damages in settlement of claims

Claims under \$75,000 should be certified by the department's [Out of scope] as being in order, or should otherwise be endorsed by the Crown Law Office – refer to paragraph 70 of *Cabinet Office Circular CO (18) 2*.

Other expenses for compensation or damages in settlement of claims should be endorsed by the [Out of scope] or a court judgment.

"historic claims" refers to claims relating to acts or omissions while in state care for the period up to 01 April 2017.

[Out of scope] refers to the [Out of scope] and relates to the payment of advocates costs. Payment must be made in accordance with approved Ministry policy.

R Approved business cases, leases, deeds, tenders, and contracts

All business cases, leases, deeds, tenders, and contracts require approval by the appropriate **Out of scope** before expenditure can be committed.

For property projects, the **Out of scope** may execute documents relating to the delivery of approved business cases, leases, deeds, tenders, and contracts (including relating to acquisitions and disposals), up to \$5m in value.

For property projects, the **Out of scope** may execute documents relating to the delivery of approved business cases, leases, deeds, tenders, and contracts (including relating to acquisitions and disposals), up to **Out of scope** in value.

For property projects, the **Out of scope** may execute documents relating to the delivery of approved business cases, leases, deeds, tenders, and contracts (including relating to acquisitions and disposals), up to **Out of scope** in value.

For IT projects, the **Out of scope** may execute documents relating to the delivery of approved business cases, leases, deeds, tenders, and contracts (including relating to acquisitions and disposals), up to **Out of scope** in value.

The **Out of scope** may execute documents relating to the delivery of approved business cases, leases, deeds, tenders, and contracts (including relating to acquisitions and disposals), up to **Out of scope** in value.

Note: Per paragraph V, there are delegations and limits for the granting of guarantees and/or indemnities.

S Property maintenance and occupancy

The **Out of scope** or a manager they nominate must approve all expenditure for property maintenance and occupancy costs.

T Crown debt write-off

All decisions regarding write-off or recovery of Crown assets must be within the rules and limits set by the relevant delegation instrument from the **Out of scope** and the **Out of scope** to the **Out of scope**

All Crown debts written off must be notified to the **Out of scope**

A debt write-off should only occur when there is certainty that the debt will not be recovered.

Specific levels are as follows:

Role	Delegation
Out of scope	

Out of scope

- U Departmental Employment & Work Readiness Assistance Programme Contracts**
- Departmental Housing Programme Contracts**
- Non departmental Employment & Work Readiness Assistance Programme Contracts**
- Non departmental Housing Programme Contracts**
- Non departmental Community Group Provider Contracts**
- Non departmental Disability Support Services Provider Contracts and Enabling Good Lives Allocations costs**

Note the delegations in this section are per contract.

Within the Client Service Delivery Group

Delegation

Out of scope

Within the Business Enterprise Support Services Group and the Enablement Group

Delegation

Out of scope

Within the Employment Group

Delegation

Out of scope

Within the Māori, Communities and Partnerships (MCP) Group

Delegation

Out of scope

Released under the Official Information Act (1982)

Within the Disability Support Services (DSS) Group including
Enabling Good Lives Allocations* and

Delegation

Out of scope

Out of scope

Any designated by the to hold level 5 financial
delegated powers for Non-Departmental Provider Contracts DSS and payments
DSS or Enabling Good Lives Allocations

*The limits in note U apply to the entering of new contracts, the approval of variations to existing contracts, and the approval of payments against existing contracts. The limits also apply to Enabling Good Lives Allocation decisions and approving payments from Enabling Good Lives Allocations.

In addition to complying with financial delegation rules, all staff need to ensure they are aware of, and comply with, the Government Procurement Rules and Ministry procurement policies and processes.

V Guarantee / Indemnity (per Public Finance Regulations)

Sections 65ZC and 65ZE of the Public Finance Act 1989 defines limits for the Ministry to grant guarantees and indemnities. has delegated the power to grant guarantees and indemnities solely to the if it appears necessary or expedient in the public interest to do so.

The permitted types of guarantees and indemnities are also prescribed in the *Public Finance (Departmental Guarantees and Indemnities) Regulations 2007*.

Z Operation of bank accounts & payment systems

The [redacted] is delegated the power to appoint [redacted] to:

1. act as signatories on Ministry bank accounts. This includes Corporate On-Line banking, DeskBank, and similar electronic banking systems.
2. approve expenditure into and out of balance sheet clearing accounts, up to the balance of the relevant account, for payments that arise in the normal course of business expenditure. This applies to payments deducted from employee salaries (such as PAYE tax, ACC earner levies, and superannuation payments), GST payments, Fringe Benefit Tax, and similar.
3. approve payments of consolidated accounts for liabilities incurred on credit cards, for telephony charges, on fuel cards, and similar liabilities that are paid in advance of their validation by the relevant budget manager.
4. approve payments under shared services arrangements.

A copy of the authority from the [redacted] must be filed in the same way as a Notification of Authority to exercise delegations.

Appendices

APPENDIX A: Links to related Ministry Policies

The following related Ministry Policies should be referred to in conjunction with, or in support of, this Schedule of Delegated Financial Authorities:

Links to related Ministry Policies

Purchasing and Procurement Policy

Human Resources Policies

Human Resources Delegations

Code of Conduct

Contractors and Consultants Policy

Information Systems Policies

Conflict of Interest Policy

Sensitive Expenditure Policy

Released under the Official Information Act (1982)

APPENDIX B: Links to related technical documents

The following related technical documents should be referred to in conjunction with, or in support of, this Schedule of Delegated Financial Authorities:

Links to related technical documents

Public Finance Act 1989

Cabinet Office Circular CO (18) 2

Cabinet Office Circular CO (23) 9

Public Finance (Departmental Guarantees and Indemnities) Regulations 2007

Government Procurement Rules

The Management of Crown and Departmental Foreign Exchange Exposure

Guidelines for Government Advertising

Released under the Official Information Act (1982)

APPENDIX C: Definitions of delegation categories

The following definitions apply to the delegation categories used in this Schedule of Delegated Financial Authorities:

Ref Delegations categories and their definitions

A Engagement of Consultants or Contractors

Out of scope

Note: Individuals or organisations under other contracts for goods/services (e.g. Employment Assistance Service Providers, Social Service Providers, power, cleaning, stationery, software licence agreements etc) are neither consultants nor contractors and are not restricted under this clause.

If in doubt, refer to the [Contractors and consultants - Doogle \(ssi.govt.nz\)](https://www.ssi.govt.nz) guidance.

B Departmental capital expenditure acquisitions and disposals

Expenditure where:

- the benefit or life/usage of the item being purchased exceeds one calendar year or
- the asset will no longer be used and will be disposed of.

C Approval of business cases, leases, deeds, tenders, and contracts

Approval must be given by the appropriate position or governance committee.

D Renewal of existing property lease agreements

Any existing office accommodation or similar property where an existing lease is renewed.

E Crown Capital expenditure and Operating expenditure (except Benefits or related expenses)

Any expenditure, capital or otherwise, that uses central government funds rather than Ministry funds.

G International travel

Any form of travel where the destination is a place outside New Zealand.

H Advertising & publicity

This includes discussion and consultative documents, Ministry brochures, booklets, pamphlets, posters, audio-visual material such as films and videotapes, advertisements, and sponsored features in the press, on radio and on television, but excludes recruitment advertisements and advertisements required for tendering.

J External Training – per person per training event

External training includes development programmes, course, seminars, briefings, and other forms of study assistance. Also refer to the **Training and Development** subsection in the Human Resources Delegations Table in the **Human Resource Delegations Document**.

K Write-off employee-related bad debts

Where money is owed to the Ministry by Out of scope but the debt is being written off.

K Write-off other bad debts - departmental

Where money is owed to the Ministry by a third party, but the debt is being written off.

L Payments of salary, allowances, and termination costs

Any payment to be made to an **Out of scope** relating to their employment contract.

M Ex gratia payments subject to approval process

Ex gratia payments are made without the giver recognising any liability or legal obligation; the payment is made out of goodwill or a sense of moral obligation.

N Relationship Management / Entertainment (Sensitive Expenditure Policy)

"Entertainment", also referred to as Relationship Management, is defined as expenses incurred for business reasons to entertain external guests in an official capacity. Entertainment does not include expenditure directly related to conferences, training courses and seminars or incurred in relation to staff.

P Benefits or related expenses (per guidelines)

Provided in the Vote: Social Development – Estimates of Appropriations annual document.

Q Compensation or damages in settlement of claims endorsed by Crown Law or judgements of the Court

Any monies owed to a third party or a staff member arising from a decision made in the Court or by the Crown Law Office.

Q Compensation in relation to **Out of scope costs**

Any payments made to **Out of scope** of the **Out of scope**

R Approved business cases, leases, deeds, tenders, and contracts

Approval must be given by the appropriate position or governance committee.

S Property maintenance and occupancy

Any expenditure relating to a property occupied and/or maintained by the Ministry.

T Crown debt write-off

Write-off of any debt the Ministry owes to central government.

U Employment & Work Readiness Assistance Programme (EWRAP) Contracts

As defined by the EWRAP

U Housing Programme Contracts

All contracts relating to the Housing Programme.

U Community Group Provider Contracts

All contracts relating to Community Group Providers.

U Disability Support Services including Enabling Good Lives Allocations

All contracts relating to Disability Support Services Providers and Enabling Good Lives Allocations

V Guarantee / Indemnity (per Public Finance Regulations)

Any wording or action that commits and/or offers the Ministry as a guarantor or indemnifier.

Z Operation of bank accounts & payment systems

Any bank account or payment system that is owned by the Ministry. All such bank accounts will have been recorded by the **Out of scope** division.



**MINISTRY OF SOCIAL
DEVELOPMENT**

TE MANATŪ WHAKAHIATO ORA

IN CONFIDENCE

Out of scope

Out of scope

Ministry of Social Development

Tēnā koe, Out of scope

Delegations

I delegate to the person holding or acting in the position of Out of scope
Out of scope in the Ministry of Social Development my powers to approve and sign off responses to the following matters in relation to the Ministry of Social Development:

- requests under the Official Information Act 1982 and related correspondence
- requests under the Privacy Act 2020 and related correspondence
- Parliamentary Questions and related correspondence
- complaints under the Ombudsmen Act 1975, Official Information Act 1982, and Privacy Act 2020 (including complaints relating to the Protected Disclosures (Protection of Whistleblowers) Act 2022 being considered under the Ombudsmen Act 1975)
- requests from Select Committees and related correspondence
- other correspondence as required

I revoke the delegation in relation to the above matters dated 27 March 2017.

You must act in accordance with the law and relevant state sector rules and conventions, and consistently with the internal authorising framework (which should be reviewed periodically), in exercising the above delegated functions and powers.

This delegation may be subdelegated.

This delegation takes effect on 1 September 2024.

Nāku noa, nā

Out of scope

Ministry of Social Development