



Government Sector Finance Act 2018

Summary of key functions and obligations of Government Officers

Last updated; 25th November 2018

Disclaimer: This document should be used as guidance material only, for more information please refer to the legislation and please check the website for updates.

Purpose: The purpose of this factsheet is to summarise the functions and obligations of government officers that are expressly specified by the *Government Sector Finance Act 2018*. It is not designed as a technical guide to the *Government Sector Finance Act 2018* and does not replace familiarity with the provisions of the legislation.

For more information please refer to the legislation and the resources available on the [website](#).



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Item	Function	GSF Act reference	Section	
Part 3 – Roles and responsibilities				
1.	Treasurer’s Directions may not, if specified by regulations, apply to certain government officers	<i>Subject to subsection (2), the Treasurer’s directions do not apply to any of the following: (c) any GSF agency, government officer or accountable authority for a GSF agency (or a GSF agency, government officer or accountable authority of a kind) prescribed by the regulations.</i>	3.1(1), 3.3(1)(c)	
2.	Must comply with Treasurer’s directions that apply to them (unless exempted by the regulations)	<i>A person or other entity to whom a provision of the Treasurer’s directions applies must comply with the provision.</i>	3.4	
		Value	Associated principle	
		Accountability	<i>The government officer should take reasonable care so that the officer’s use of government resources or related money is efficient, effective and prudent</i>	
3.	Must: <ul style="list-style-type: none"> • use government resources efficiently, • not improperly use position, • disclose material conflicts of interest 	Integrity	<i>The government officer should: (a) place the public interest over private interest, and (b) should not use the officer’s position (or information acquired in the exercise of the functions of that position) improperly for financial or personal gain</i>	3.7
		Transparency	<i>The government officer should: (a) ensure that any real or perceived conflicts of interest are avoided or effectively managed, and (b) disclose to the appropriate entity, as soon as possible, any direct or indirect material conflict of interest of the officer that relates to the affairs of the GSF agency</i>	



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Part 5 – Expenditure and gifts

4.	Must ensure that their expenditure is in a way that is authorised	<i>A government officer must ensure that the officer's expenditure of money for the State or a GSF agency is in a way that is authorised.</i>	5.5(2)
5.	May only make a gift of government property under certain circumstances	<i>A person handling government resources cannot make a gift of government property unless: (a) the property was acquired or produced to use as a gift, or (b) the gift has been authorised by the Treasurer in writing, or (c) the gift is made in accordance with the Treasurer's directions, or (d) the gift was authorised by or under any law.</i>	5.6(1)

Part 6 – Financial services and arrangements

6.	Cannot undertake actions on behalf of their GSF agency that would contravene Part 6 of the GSF Act, if done by the agency	<i>To avoid doubt, an accountable authority for a GSF agency or government officer cannot do anything for or on behalf of a GSF agency that would contravene this Part if it were done directly by the agency.</i>	6.1(3)
7.	Treasurer's directions may require a government officer to use a particular financial service (including a banking service)	<i>The Treasurer's directions may require: (a) GSF agencies or government officers to use a particular banking or other financial service provided under a State financial service agreement...</i>	6.15(2)

Part 9 – Administration

8.	Government officers of the Treasury may have functions delegated to them by the Treasurer	<i>The Treasurer may delegate any of the Treasurer's delegable functions (except functions concerning the giving of Treasurer's directions, separate GSF agency delegable functions or functions under Division 9.1) to: ... (c) a government officer (or a government officer of a kind) of the Treasury...</i>	9.8(1)(c)
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Subdelegations <i>A delegate of the Treasurer may subdelegate a delegated function as follows to a permitted subdelegate for the kind of delegate concerned:</i>				
Permitted subdelegates				
	Kind of delegate	Permitted subdelegates		
9.	Government officers of the Treasury may sub-delegate any Treasurer’s delegable function delegated to them to a permitted subdelegate	... 4 Government officer of the Treasury	Permitted subdelegates <i>Any of the following:</i> (a) another government officer (or another government officer of a kind) of the Treasury, (b) any other entity (or entity of a kind) prescribed by the regulations	9.8(5)
10.	May have functions delegated to them by Ministers	<i>A Minister may delegate any of the Minister’s delegable functions (except separate GSF agency delegable functions or functions under Division 9.1) to:</i> ... (c) a government officer (or a government officer of a kind) of a GSF agency for which the Minister is the responsible Minister...		9.9(2)
Subdelegations <i>A delegate of a Minister may subdelegate a delegated function as follows to a permitted subdelegate for the kind of delegate concerned:</i>				
	Kind of delegate	Permitted subdelegates		
11.	May subdelegate permitted Minister’s functions to permitted subdelegates, where the function has been delegated to them, unless prevented from doing so by section 9.9(7)	... 6 Government officer of a GSF agency (including of a separate GSF agency)	Permitted subdelegates <i>Any of the following:</i> (a) another government officer (or another government officer of a kind) of the agency, (b) any other entity (or an entity of a kind) prescribed by the regulations as an entity to which the delegate can subdelegate	9.9(5)

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12.	May have functions delegated to them by GSF Agency that is a person	<p><i>A GSF agency that is a person may delegate any delegable function of the agency (except an excluded function) to:</i></p> <p>...</p> <p><i>(b) a government officer (or a government officer of a kind) of the agency...</i></p>	9.10(1)(b)						
<i>A delegate of a GSF agency that is a person may subdelegate a delegated function as follows to a permitted subdelegate for the kind of delegate concerned:</i>									
13.	May subdelegate certain GSF agencies' functions to permitted subdelegates, , where the function has been delegated to them, unless prevented from doing so by section 9.9(5)	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: left;">Kind of delegate</th> <th style="width: 50%; text-align: left;">Permitted subdelegates</th> </tr> </thead> <tbody> <tr> <td>...</td> <td></td> </tr> <tr> <td>2 Government officer of the agency</td> <td> <i>Any of the following:</i> <i>(a) another government officer (or another government officer of a kind) of the agency,</i> <i>(b) any other entity (or an entity of a kind) prescribed by the regulations</i> </td> </tr> </tbody> </table>	Kind of delegate	Permitted subdelegates	...		2 Government officer of the agency	<i>Any of the following:</i> <i>(a) another government officer (or another government officer of a kind) of the agency,</i> <i>(b) any other entity (or an entity of a kind) prescribed by the regulations</i>	9.10(3)
Kind of delegate	Permitted subdelegates								
...									
2 Government officer of the agency	<i>Any of the following:</i> <i>(a) another government officer (or another government officer of a kind) of the agency,</i> <i>(b) any other entity (or an entity of a kind) prescribed by the regulations</i>								
14.	May have certain Accountable Authority's delegable functions delegated to them	<p><i>An accountable authority for a GSF agency may delegate any of the accountable authority's delegable functions (except an excluded function) to:</i></p> <p><i>(a) a government officer (or a government officer of a kind) of the agency, or</i></p>	9.11(1)						
<i>A delegate of the accountable authority for a GSF agency may subdelegate a delegated function as follows to a permitted subdelegate for the kind of delegate concerned:</i>									
15.	May subdelegate certain Accountable Authority's functions to permitted subdelegates, where the function has been delegated to them	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: left;">Kind of delegate</th> <th style="width: 50%; text-align: left;">Permitted subdelegates</th> </tr> </thead> <tbody> <tr> <td>...</td> <td></td> </tr> <tr> <td>1 Government officer of the agency</td> <td> <i>Any of the following:</i> <i>(a) another government officer (or another government officer of a kind) of the agency,</i> <i>(b) any other entity (or an entity of a kind) prescribed by the regulations</i> </td> </tr> </tbody> </table>	Kind of delegate	Permitted subdelegates	...		1 Government officer of the agency	<i>Any of the following:</i> <i>(a) another government officer (or another government officer of a kind) of the agency,</i> <i>(b) any other entity (or an entity of a kind) prescribed by the regulations</i>	9.11(4)
Kind of delegate	Permitted subdelegates								
...									
1 Government officer of the agency	<i>Any of the following:</i> <i>(a) another government officer (or another government officer of a kind) of the agency,</i> <i>(b) any other entity (or an entity of a kind) prescribed by the regulations</i>								

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16.	<p>Incurs debt to the Crown if they contravene section 5.6 deliberately</p> <p><i>(NB: a government officer is a “person handling government resources” under the GSF Act)</i></p>	<p><i>A person handling government resources incurs a debt to the Crown if:</i></p> <p><i>(a) the person contravenes section 5.6 (Gifts of government property), and</i></p> <p><i>(b) the person’s contravention was the result of:</i></p> <p style="margin-left: 20px;"><i>(i) dishonesty by the person, or</i></p> <p style="margin-left: 20px;"><i>(ii) misconduct by the person, or</i></p> <p style="margin-left: 20px;"><i>(iii) a deliberate or serious disregard by the person of reasonable standards of care.</i></p>	9.15
17.	<p>Incurs a debt to the Crown for loss of resources, under certain circumstances</p> <p><i>(NB: a government officer is a “person handling government resources” under the GSF Act)</i></p>	<p><i>A person handling government resources incurs a debt to the Crown if:</i></p> <p><i>(a) a loss of government resources or related money has occurred (including by way of deficiency, destruction or damage), and</i></p> <p><i>(b) at the time of the loss, the person had control of the resources, and</i></p> <p><i>(c) the loss occurred because of the person’s negligence.</i></p>	9.16
18.	<p>Will be liable to pay the debt to the amount determined under this division</p> <p><i>(NB: a government officer is a “person handling government resources” under the GSF Act)</i></p>	<p><i>(1) The amount of debt that a person handling government resources is liable to pay in respect of debt incurred under this Division is so much of the loss of government resources or related money concerned as the court considers just and equitable having regard to:</i></p> <p style="margin-left: 20px;"><i>(a) the person’s share of the responsibility for the loss, and</i></p> <p style="margin-left: 20px;"><i>(b) the amount or value of the loss.</i></p> <p><i>(2) The amount or value of the loss is:</i></p> <p style="margin-left: 20px;"><i>(a) for the loss of government money or related money—the amount of the loss, or</i></p> <p style="margin-left: 20px;"><i>(b) for the loss of government property—the value of the property or the costs of repairing it (whichever is less), or</i></p> <p><i>(3) To avoid doubt, a gift of government property to which section 9.15 applies is to be treated as a loss of government property for the purposes of this section.</i></p>	9.17 (1) (2) (3)