

Delegations

AT A GLANCE:

- Section 50 of the *Financial Management Act 2016* enables the Treasurer to delegate functions or powers under the Act to a Minister or to the Secretary of the Department of Treasury and Finance.
- Section 33 of the FMA enables an Accountable Authority to delegate functions or powers under the FMA.
- The power of delegation cannot be delegated.

This Fact Sheet should be read in conjunction with the [legislation](#).

Treasurer's delegations

Section 50(1) of the FMA enables the Treasurer to delegate to a Minister or to the Secretary of the Department of Treasury and Finance, any of the Treasurer's functions and powers under the Act. The delegation must be made by an instrument in writing, specifying the functions and powers delegated, and may be made subject to conditions or limitations.

If a function or power has been delegated to the Secretary of the Department of Treasury and Finance, the Secretary may, under section 50(3), further delegate to a person holding a specified office in the Department of Treasury and Finance any of those functions or powers, other than the power of delegation.

Despite any delegation made by the Treasurer under the FMA, the Treasurer may continue to perform or exercise all or any of the functions or powers delegated.

Varying delegations

Section 50(2) of the FMA allows the Treasurer, by instrument in writing, to revoke wholly or in part or vary a delegation made under section 50(1) of the Act.

Section 50(4) of the FMA allows the Secretary of the Department of Treasury and Finance, by instrument in writing, to revoke wholly or in part or vary a delegation made under section 50(3) of the Act.

Accountable Authority delegations

Under the FMA, the Accountable Authority of an Agency is responsible for the financial management of the Agency in an efficient, effective and economical manner.

Section 33 of the FMA enables an Accountable Authority to delegate any of his or her functions or powers, other than the power of delegation. The Accountable Authority of an Agency is responsible for ensuring the Agency's financial management processes and controls, and internal management structures, are appropriate. This encompasses the responsibility to establish an appropriate internal delegations framework.

Other relevant information

Please also refer to:

- Treasurer's Instructions;
- *Financial Management Better Practice Guidelines*;
- *Overview - Tasmania's Financial Management Framework*; and
- Other FMA Fact Sheets.