

19 December 2022

S.I I

fyi-request-21163-483fc68b@requests.fyi.org.nz

Dear S.I

I refer to your online Official Information Act 1982 (OIA) request of 19 November 2022, in which you ask for specified information or documents linked in the Search and Surveillance chapters of the Police manual released on 7 October 2022 in relation to OIA request IR-01-22-22523.

The links specified in your request and my responses are detailed as follows.

Please find attached a copy of the relevant material:

- **Unlawful detentions and arrests - three case studies.pdf**

Referenced Link – Page 59

<https://tenone.police.govt.nz/sites/default/files/documents/bulletin/2018-05/Unlawful%20detentions%20and%20arrests%20-%20three%20case%20studies.pdf>

- **Financial delegations.pdf**

Referenced Link – Page 295 (incorrectly referenced as page 259 in your request)

<https://tenone.police.govt.nz/pi/police-manual/finance-and-procurement/finance/financial-delegations>

- **Insurances.pdf**

Referenced Link– Page 295 (incorrectly referenced as page 259 in your request)

<https://tenone.police.govt.nz/pi/insurance>

The following material is withheld pursuant to section 18(d) of the OIA as the information is publicly available:

- **New Zealand Bill of Rights Act 1990 section 21**

Referenced Link – Page 14

http://www.westlaw.co.nz/maf/wlnz/app/document?docguid=1046a1408e02411e08eefa443f89988a0&tocDs=AUNZ_NZ_LEGCOMM_TOC&isTocNav=true&startChunk=1&endChunk=1

Also available here:

<https://www.legislation.govt.nz/act/public/1990/0109/latest/DLM224792.html>

Police National Headquarters

180 Molesworth Street. PO Box 3017, Wellington 6140, New Zealand.
Telephone: 04 474 9499. Fax: 04 498 7400. www.police.govt.nz

The following material is also withheld pursuant to section 18(d) of the OIA as the information is publicly available via a subscription to the Westlaw website.

If you do not have access to the Westlaw website, you can apply directly to the relevant court for copies of these records or search [Judicial Decisions Online](#). Court records are not subject to the OIA.

- **R v Jefferies**

Alt sp Jeffries

Court of Appeal, 16/7/1993, Casey J, Cooke P, Gault J, Hardie Boys J, McKay J, Richardson J, Thomas J
CA243/92, CA244/92, CA322/92, CA323/92

Referenced Link – Page 14

http://www.westlaw.co.nz/maf/wlnz/app/document?docguid=18cc054189eec11ea619d462427863b2&tocDs=AUNZ_CASES_TOC&isTocNav=true&startChunk=1&endChunk=1

- **Round v R**

Court of Appeal, 11/11/2020, French J, Mallon J, Ellis J
CA127/20

Referenced Link – Page 58

https://www.westlaw.co.nz/maf/wlnz/app/document?docguid=1c9482f41785011eb9365f7d94ca08b9b&tocDs=AUNZ_CASES_TOC&isTocNav=true&startChunk=1&endChunk=1

- **R v Falala**

High Court, Auckland, 3/7/2013, Asher J
CRI-2011-004-20517

Referenced Link – Page 58

https://www.westlaw.co.nz/maf/wlnz/app/document?docguid=1ad446bb14bd011e38fa3f057ed117a82&tocDs=AUNZ_CASES_TOC&isTocNav=true&startChunk=1&endChunk=1

- **Hawkes v R**

Court of Appeal, 6/3/2015, Harrison J, Fogarty J, Dobson J
CA735/14

Referenced Link – Page 58

https://www.westlaw.co.nz/maf/wlnz/app/document?docguid=1455679a3cbb411e4a5c3e0c0015e82d4&tocDs=AUNZ_CASES_TOC&isTocNav=true&startChunk=1&endChunk=1

- **Van Essen v Attorney-General**

High Court, Dunedin, 30/4/2013, Whata J
CIV-2010-412-802, CIV-2010-412-803

Referenced Link – Page 266

https://www.westlaw.co.nz/maf/wlnz/app/document?docguid=101084370bb7611e28085de5d98fda335&tocDs=AUNZ_CASES_TOC&isTocNav=true&startChunk=1&endChunk=1

The following material is withheld pursuant to section 9(2)(h) of the OIA as it is necessary to maintain legal professional privilege:

- **Police Intranet – Applying Section 8**

Referenced Link – Page 58

<https://tenone.police.govt.nz/page/applying-section-8-search-and-surveillance-act-2012>

- **Police Intranet – R v Cameron**

Referenced Link – Page 67

<https://tenone.police.govt.nz/page/r-v-cameron-2018-nzdc-16448>

If you are not satisfied with my response to your request, you have the right to refer the matter to the Ombudsman.



Craig Scott
Detective Inspector
Police National Headquarters

Unlawful detentions and arrests-three case studies

Lessons Learnt - Unlawful detentions and arrests; three case studies

30/05/2018

Section 41 Crimes Act—No power of detention

Situation

Every day, frontline responders face situations in which they find themselves “trapped between rocks and hard places,”—situations in which they make decisions or take actions with the best of intentions and for the right reasons, but which may (usually not deliberately) be contrary to policy or legislation.

One such situation faced staff who attended a residential address at the request of a DAO. The female resident was threatening to harm herself and after discussing the situation with the DAO, officers decided to take the woman into custody “for her own safety”.

The already distressed woman reacted badly and officers used force to subdue her. The use of (reasonable) force “*to prevent suicide...or...offence...likely to cause immediate and serious injury*” was, as the officers correctly considered, justified by section 41 of the Crimes Act.

However, having used force to restrain the woman (for her own safety), officers then detained and transported her to the police station—still believing that section 41 of the Crimes Act justified them doing so. Unfortunately (and despite the officers acting in good faith and wanting only to protect the woman), section 41 of the Crimes Act does not provide any authority to detain or transport a person—only the authority to use force “*to prevent suicide...or...offence...likely to cause immediate and serious injury*”.

Lesson identified

You cannot arrest or detain a person for threatening suicide or self-harm, and threats of suicide or self-harm does not justify police detaining or transporting a person to another location.

Officers dealing with a person threatening self-harm or suicide should immediately seek advice from a DAO. If the DAO believes the person requires urgent assessment and treatment, they can ask police to detain and transport that person for assessment. Section 41 of the Mental Health (Compulsory Assessment and Treatment) Act 1992 provides authority for police to detain a person (to assist the DAO). (Section 41 of this Act is **not** to be confused with section 41 of the Crimes Act.)

It is not uncommon for staff to locate people driving vehicles who have been reported as having threatened suicide. If a person threatening suicide or self-harm is in charge of a vehicle, it is likely they would be considered to be “incapable of having proper control” and, pursuant to s 121 of the Land Transport Act 1998, they could be forbidden to drive. (No power of arrest or detention is available in these circumstances unless the person subsequently drives after being forbidden.) In these circumstances, too, advice should be sought from a DAO as to whether the DAO believes the person should be detained under the Mental Health (Compulsory Assessment and Treatment) Act 1992.

However much we might want to protect suicidal people from themselves, we must have a lawful authority to arrest, detain or transport them; there will usually be a way to deal with them effectively, but section 41 of the Crimes Act does **not** provide the authority for anything other than the use of reasonable force to stop suicide or self-harm.

Section 14 Search and Surveillance Act—No power of detention

Situation

Here, officers first exercised their power under section 14 of the Search and Surveillance Act to enter a property, and then used force (section 41 Crimes Act) to prevent suicide. Subsequently they detained and transported a man to the custody hub with the intention of having Mental Health assess him. In doing so, they believed they were justified in doing so under section 14(1)(b) of the Search and Surveillance Act (*“take any action that he or she has reasonable grounds to believe is necessary to prevent the offending from being committed or continuing, or to avert the emergency”*).

Lesson identified

In the same way that section 41 of the Crimes Act does not allow for detention and transport of a subject, section 14 of the Search and Surveillance Act also does not allow for detention and transport of a subject. These two sections facilitate immediate, emergency action by police at (or immediately proximate to) the time of the offence or intended act/s to which they apply.

Death in custody after unlawful arrest for breach of the peace

Situation

An I-car was dispatched to assist ambulance at a residence where a man in critical condition was declining medical assistance. When officers arrived, ambulance staff told them that the man was very ill and would die if he did not go to hospital.

The officers asked the man's family members to persuade him to go but they could not. After consulting the shift senior, the officers decided to arrest the man for breach of the peace—in the belief that by placing the man in police custody they would be able to compel him to cooperate with the ambulance staff's attempts to take him to hospital; the family supported this decision, as time was critical.

Officers arrested the man and gave him his Bill of Rights advice. As he was being moved from his bed to the ambulance, he collapsed. Ambulance officers tried to resuscitate him but after 20 minutes of CPR on the lounge floor, the man was pronounced dead.

Lessons identified

Preserving life

Although well-intentioned, the officers' belief that they had a "duty" to preserve life was not correct—not at any cost, at least. There is an expectation of police officers to protect life and property, but this can never be at the expense of a person's rights.

The Policing Act 2008 describes the functions of Police as follows:

1. keeping the peace
2. maintaining public safety
3. law enforcement
4. crime prevention
5. community support and reassurance
6. national security
7. participation in policing activities outside New Zealand
8. emergency management.

Police officers' natural desire to protect life definitely doesn't override the right of a person to decline any medical treatment—even if that person's choice might result in their death. (Section 11, Bill of Rights Act 1990: *"Everyone has the right to refuse to undergo any medical treatment."*)

Officers certainly have no greater “duty” to preserve life than doctors, who, despite their desire to save lives and help people, must also accept a patient’s right to decline medical treatment. (One of the four basic moral principles in medical ethics is “*Respect for autonomy – the patient has the right to refuse or choose their treatment.*”)

It should be noted, also, that among its many commitments, the Hippocratic Oath sworn by doctors includes the phrase: “*Above all, I must not play at God.*”

Breach of the peace

Officers had no lawful authority to arrest the man, who had not been violent or threatened violence and was not breaching the peace.

Here, too, although acting with the best of intent, the officers’ actions were unlawful and breached the man’s rights. Furthermore, when the man subsequently died soon after his “arrest” (even though his death was not a consequence of the officers’ actions), his death became a “death in custody” with all its attendant investigations, reviews, and external scrutiny.

Comment

Police officers are frequently expected to make difficult “judgement calls” in stressful circumstances with limited time available to them.

However, even if acting with the best of intent, police may not breach the law or a person’s rights, and however much they might want to help people, officers must also know the extent of their lawful authority to act.

Topics:

Lessons Learnt

District:

National

Financial delegations

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Policy statement and principles

What

Under section 34 of the Public Finance Act, the Commissioner of Police is responsible to the Minister of Police for the financial management and financial performance of Police.

The financial delegations system is a key component of the financial management framework used by Police. The financial delegation system provides clarity concerning:

- the management levels within Police that have been provided with financial authority to commit a financial decision; and
- the maximum financial limits that have been provided for each financial delegation category to each management level within Police.

As such the financial delegation system enables the identification of accountability for financial commitment decision making within Police.

This document should also be read in conjunction with the following Police policies:

- [Internal Controls](#)
- [Sensitive Expenditure](#)
- [Police Procurement](#)
- [Banking, Currency and Card Policy](#).

Why

There must be adherence to the principles of public accountability and compliance within legislation such as the Public Finance Act 1989 and the Policing Act 2008. The maximum financial delegation limits are defined by Cabinet and are set out in CO (18)2 and CO (19)6.

How

- The Commissioner retains full control over the delegated authority and may revoke that authority in writing as the situation demands.
- Financial delegations are limited to the approved budget of each cost centre of the delegation holder where the budget is lower than the maximum delegation limits.
- People who are not Police employees (e.g. contractors and consultants engaged on a contract for services) cannot exercise delegations.
- Specific financial authorisation must be obtained from the authorised financial delegation holder before proceeding with each item, work or project included in the annual budget.
- No financial commitments or expenses must be incurred, project commenced, settlement offered, or an order placed unless financial authority has been provided.

Definitions

This table provides definitions of terms relevant to this chapter.

Term	Definition
Contract	<p>The original whole of life contract value including the right of renewal, inflation and service deliverable variations is signed by the appropriate DFA holder. This means that variations up to the whole of life contractual value have in effect already been approved. The result of this pre approval is that subsequent variations can be therefore signed off by the DFA holder with the appropriate value for the variation.</p> <p>However, if the variation takes the contract value over the original whole of life cost already signed, then at this point the revised contract value will need to be signed off by the manager with the appropriate whole of life cost DFA.</p>
Evergreen contracts	<p>ICT typically operate under an evergreen type of contract that means that the agreement is automatically rolled over at the end of each completion or maturity period. When identifying the appropriate DFA the current value of the completion or maturity period should be taken into account and not the full financial value from the original start date of the Evergreen contract.</p>
Master Agreement	<p>The master agreement identifies the contractual relationship in that it sets the scene for how the parties will work together for all the statements of work under that agreement. The DFA must be appropriate for the value of the statement of work being signed under the master agreement, including all variations to a single statement of work</p>
Call off contract	<p>Contract where the price and other terms are agreed for an item, e.g. for vehicles, but there is no commitment made in the contract to purchase a specified quantity of the items.</p>
Capital Charge	<p>The capital charge represents the opportunity cost of money which the government can expect to earn in alternative investments entailing similar risk. It can be likened to the paying of interest on a bank loan for use of the money.</p>
Capital Expenditure	<p>Also known as CAPEX, the purchase of an item of property, plant or equipment, or the subsequent development or improvement of an existing asset at a cost exceeding the minimum capitalisation level.</p>
Financial Delegation	<p>Authority to incur expenditure to a specified limit within the financial budget allocated.</p>
Operating expenditure	<p>Also known as OPEX, is expenditure that is incurred in the course of the day to day Policing operations.</p>
Substitute	<p>An employee who acts temporarily for a permanent position holder in exercising the position holder's delegation of financial authority. A permanent position holder is accountable for arranging a suitably competent person to act as their substitute whilst they are temporarily absent from the position. Sub-delegation of financial delegated authority is a transfer of authority but not of responsibility, hence the onus is on the staff member to ensure that sub-delegation is made with due diligence.</p>

Financial delegation limits

Cabinet has defined the maximum financial delegation limits that apply to government departments for expenditure and have defined maximum delegation limits for a small number of sensitive expenditure categories. Accordingly these maximum delegation limits also apply to Police. The maximum financial delegation limits are set out in Cabinet Circulars CO (18)2 and CO (19)6.

The Commissioner of Police has taken these maximum financial delegation limits provided by Cabinet and determined the maximum financial delegation limits for various expenditure and other financial categories that are to apply for each management level within Police.

Financial delegations are limited to the approved budget of each cost centre of the delegation holder where the budget is lower than the maximum delegation limits.

Any changes to the maximum limits can only be approved by the Commissioner of Police. Any delegation created by an Acting Commissioner of Police must be countersigned by the DCE Corporate Operations and affirmed by the Commissioner of Police upon return to active duty as Commissioner.

The Commissioner retains full control over the delegated authority and may revoke that authority in writing as the situation demands. Unless revoked, delegations will remain effective for as long as the employee holds the position for which the financial delegation has been granted. Any revocations must be in writing.

People who are not Police employees (e.g. contractors and consultants engaged on a contract for services) cannot exercise delegations. These approvals must be referred up to the next level with a recommendation for approval.

The financial delegation limit amounts set out in Appendices 2 to 6 of this chapter are expressed on a GST exclusive basis. This approach enables the matching of the approval amount with the annual or project budgets that are also expressed on a GST exclusive basis.

Appendix	Description
1	Lists the position titles for each financial delegation holder
2	Gives the maximum financial delegation limits for operating expenditure and revenue for each management level
3	Gives the maximum financial delegation limits for capital expenditure and the sale of assets for each management level
4	Gives the maximum financial delegation limits for contract signing for each management level
5	Gives the maximum financial delegation limits for write down, write off, capital charge, payroll and taxation expenditure
6	Gives the maximum financial delegation limits set by Cabinet for sensitive expenditure categories for the Commissioner of Police, the Minister of Police and Cabinet
7	Indicative DFA forms actuals available from the Finance Forms intranet

Provision of a delegation of financial authority to a manager and substitute

The management levels of Director and above that must be provided with a delegation of financial authority within Police are listed in [Appendix 1](#) of this policy.

Where an employee is appointed to, or holds, on a permanent basis, a position listed within [Appendix 1](#), they must be provided with their delegation of financial authority letter. The remaining cost centre managers who require a delegation of financial authority, and are not specifically listed in [Appendix 1](#), must also be provided with a delegation of financial authority letter.

As the letter covers both the delegated financial authority holder and their substitute, a two up level of authorisation above the substitute is required. This is based on the provision that the substitute is a direct report of the delegated holder. The approval of DFA should always be one up from the named delegated position holder. No financial delegation exists for any employee of New Zealand Police until the delegation letter is fully approved.

The letter providing a delegation of financial authority is located on [Finance forms](#) the letter is titled “Delegation of Financial Authority to New Zealand Police employee.”

Roles and responsibilities

Financial delegation holders

Each financial delegation holder must ensure that:

- they only exercise financial delegations for cost centres with budgets in their control
- they keep strictly within the maximum financial delegation limits for their respective management level; when exercising contract signing delegations these are performed in line with [Police's Procurement Policy](#); there is not:
 - any misuse of funds
 - any disaggregation of expenditure to avoid referring an approval decision to a more senior financial delegation holder for financial approval
 - the approval of expenditure above their financial delegation limits
 - the approval of an asset sale where the book value of the asset is above their financial delegation limit
 - any approval of their own personal expenditure (e.g. travel claims or expenses) any expenditure which has a degree of personal benefit. The DCE Corporate Operations has the authority to approve any personal expenditure relating to the Commissioner
- expenditure incurred under a financial approval is controlled such that the final expenditure does not exceed the amount approved. If expenditure is to exceed the original financial approval amount, the holder must provide written advice to the original approver as soon as this becomes apparent
- they comply fully with the requirements set out in the approval letter ([Appendix 7](#) refers) which provides the delegation of financial authority to a position holder.

Any decision made under delegated authority must be exercised in accordance with the relevant Police policies, contracts, legislation and legal authority and where appropriate obtain legal advice in exercising the authority.

Financial Services Group

If the maximum financial delegation limits are changed by the Commissioner of Police, the Financial Services Group will arrange for the changes to be communicated to each financial delegation holder and their substitute(s).

The Financial Services Group has ownership of the content and administration of the financial delegations documents and is responsible for reviewing the details regularly, (six monthly as a minimum) and updating the document for any change in legislation, policy or organisational practices.

A copy of all signed letters must be retained by the Corporate Finance Team as a record of all issued delegations of financial authority.

Responsibility of all employees in relation to financial approvals

All employees (whether they are financial delegation holders or otherwise), must ensure that there is not any unapproved:

- change to the agreed defined scope of work for an item of work or project after a financial amount has been approved for the item of work or project; or
- charging of capital expenditure to operating expenditure or vice versa in order to avoid exceeding either a financial approval amount or a budget amount.

All employees must ensure that they do not incur expenditure without prior approval of a delegated financial authority holder.

Non-compliance

What constitutes a breach of delegations

Any breach of a delegation may be viewed as misconduct or serious misconduct. Breaches include:

- exercising financial delegations for cost centres outside of their span of control
- exceeding the maximum financial delegation limits for their respective management level
- any misuse of funds
- any disaggregation of expenditure to avoid referring an approval decision to a more senior financial delegation holder for financial approval
- the approval of expenditure above a holder's financial delegation limits
- the approval of an asset sale for an amount above a holder's financial delegation limit
- any approval of their own personal expenditure (e.g. travel claims or expenses) or any expenditure which has a degree of personal benefit
- any unapproved change to the agreed defined scope of work for an item of work or project after a financial amount has been approved for the item of work or project
- any unapproved charging of capital expenditure to operating expenditure or vice versa in order to avoid exceeding either a financial approval amount.

Consequences of non-compliance

Any breach of policy will be subject to review by the DCE: Corporate Operations, any serious breaches may lead to disciplinary action against an employee whether they are a permanent position holder holding a delegation of financial authority, acting as a temporary substitute, or not subject to a formal delegation of financial authority.

Where an allegation of a breach of a financial delegation limit occurs, consideration must be given as to whether the delegation of financial authority should be withdrawn from the affected position holder.

Emergency expenditure

All Police employees have a delegation of financial authority to financially commit Police in an emergency situation requiring immediate action without referral to the financial delegation holder. The emergency situation must be one in which there is a risk of:

- loss of life or injury to persons; or
- disaster,

which is either imminent or occurring and it is believed on reasonable grounds the expenditure is necessary to mitigate the situation. All documentation on the expenditure must be kept and retrospective financial approval must be obtained from the appropriate financial delegation holder at the earliest opportunity thereafter.

Custom Fleet and SurePlan

Custom Fleet (NZ) Ltd and SurePlan are the current service providers for vehicle maintenance, repairs, relicensing and road user charges.

Custom Fleet (NZ) Ltd and SurePlan are able to approve expenditure on behalf of the Police if the repair or servicing cost is:

- safety related; or
- under \$1,000.

All other repairs and servicing must be approved by Police. These approvals are subject to the standard delegated authority limits as detailed in [Appendix 2](#).

Pacific Architects and Engineers (PAE)

PAE are the current service providers for property repairs and maintenance.

PAE are able to approve expenditure on behalf of Police up to and including an amount of \$500.

All other property repairs and maintenance must be approved by Police. These approvals are subject to the standard delegated authority limits as detailed in [Appendix 2](#).

Changes to the cost or scope of an item/project

Where a financial delegation holder becomes aware that the estimate of expenditure for an item or a project is likely to exceed the financial authority held for that purpose then the financial delegation holder must:

- halt continuation of the expenditure, if possible, until appropriate re-authorisation is sought and received
- advise the original approver and confirm that advice in writing at the earliest opportunity (where the original approver is either Cabinet or the Minister of Police, the Commissioner of Police must be advised and must arrange the communication with these approvers)
- assess alternatives and related estimated costs
- prepare a revised case, or revised business case if applicable, for a new financial authority for the revised total estimated cost
- submit the revised case or revised business case to the appropriate financial delegation holder for approval of the revised financial authority amount
- control the commitment of expenditure, so that over expenditure against the original financial authority does not occur unless the revised financial authority has been approved by the appropriate financial delegation holder.

Where an item of work or a project has received a financial authority for an agreed defined scope of work, the financial delegation holder receiving the financial authority does not have any financial authority to change that scope of work. If a change to the scope is required, the financial delegation holder must seek a new financial authority from the correct financial delegation holder for the revised total estimated cost taking into account the proposed change to the scope of work. The financial delegation holder must not commit Police financially to the changed scope of work before the revised financial authority is obtained. The latter applies even where the change in scope does not lead to an increase in cost.

Proceeding with a change to an agreed defined scope of work after a financial authority has been provided for an item of work or project will be viewed as serious misconduct invoking disciplinary action.

A change of scope is where the key deliverables or benefits (that have been promised in a business case or equivalent for a given financial approval amount) are changed, reduced or increased.

Contract approval and signing

All contracts entered into must comply with the [Police Procurement Policy](#). General contract signing rules are:

- all contracts entered into must be legally and commercially sound and not expose Police to undue financial or political risk;
- the contract value must be within baseline levels if affecting future years and not overspend the current year budget; and
- contract variations must go back to the original delegated authority for contract signing.

Where the contract variations take the total contract amount above the approval threshold of the original delegation holder, approval must be sought from the next level approver.

Where a service level agreement is required to be set up with a contract the person who has the contract signing authority also has the authority to approve and sign the service level agreement.

Call off contracts

For call off contracts the financial delegation limit that applies is the estimated maximum annual expenditure commitment under the contract.

Sensitive expenditure

Sensitive expenditure is expenditure by a public entity that could be seen as giving some private benefit to an individual staff member that is additional to the business benefit to the entity of the expenditure. Travel, accommodation, and hospitality spending are examples of areas where problems often arise. It also includes expenditure by a public entity that could be considered unusual for the entity's purpose and/or functions.

There is heightened public sensitivity when individuals in the public sector are perceived to benefit personally, or do directly benefit, from sensitive expenditure incurred during the conduct of a public entity's business. The most fundamental fact applicable to all expenditure by a public entity is that the entity is spending public money. Therefore, the expenditure should be subject to the standards of probity and financial prudence that are to be expected of a public entity and able to withstand Parliamentary and public scrutiny.

Types of expenditure covered includes:

- personal gifts including flowers
- staff functions including Christmas parties, staff farewells, retirements
- donations
- koha
- alcohol.

For more information refer to the Sensitive expenditure policy and guidelines published on the [Office of the Auditor General website](#) covering sensitive expenditure.

Advertising expenditure

Advertising expenditure refers to any process for which payment is made from public funds for the purpose of publicising any policy, product, service, or activity provided at public expense by the government.

Government advertising should deal with matters in which the government has direct responsibility. An example of the objective of the advertising may be to encourage the public to adopt certain kinds of social behaviour generally regarded as being in the public interest (e.g. road safety advertising).

Process of providing letter of delegated financial authority

This table details the process that must be followed in providing the letter of delegated financial authority to a manager.

Stage	Description
1	Corporate Operations Group notify Corporate Finance of any new DFA Position Holder appointments.
2	The district Business Advisors must prepare the letter on official letterhead for each new permanent position holder that is authorised to have a delegation of financial authority. Missing information fields in the letter must be completed but the text of the letter must not be changed.
3	The district Business Advisors must provide the DFA holder with a link to the policy.
4	The Business Advisors must check with the position holder whether there is any aspect of the letter or policy which requires clarification.
5	<p>The position holder must:</p> <ul style="list-style-type: none"> - nominate one or more substitutes on the letter to ensure that the substitute is able to act for the financial delegation holder and - indicate the priority order in which the substitutes must be used where more than one substitute is nominated, and - ask each substitute to sign the letter in the space provided indicating that they understand, agree to and accept the terms set out in the letter. <p>Note: In order for the substitution to be activated with SAP the “Activate Substitute Form”, available on finance forms, must be completed for each period of substitution.</p>
6	The position holder must sign the letter in the space provided indicating that they understand, agree to and accept the terms set out in the letter.
7	All completed copies of the forms and the signed letter must be forwarded to the Corporate Finance Team.
8	<p>The Corporate Finance Team must:</p> <ul style="list-style-type: none"> - check the details provided including it has been signed by the appropriate designations - update their delegation of financial authority records - retain a copy of all letters signed by the appropriate authority as a record of all issued delegations of financial authority - electronically store DFA record in the S:\Finance\3.19 Delegated Financial Authority Documentation folder.
9	Where, due to staff movements, there is a need to change a substitute, a new delegation of financial authority letter is to be completed and forwarded to the Corporate Finance Team.
10	Prior to a DFA holder going on leave the activate substitute form must be completed. This is to ensure the workflow authorisation process continues in the absence for the DFA holder.

Absences of the delegation holder

Planned absence

Prior to any planned absence the financial delegation holder must complete the activate substitution form. This will allow the workflow rules to be changed in the financial accounting systems.

Unplanned absence

If there is an unplanned absence, the completed activate substitution form can be authorised by the higher node financial delegation holder.

If there is a situation:

- where both the financial delegation holder and the substitute(s) for a cost centre(s) are absent, and
- an urgent financial commitment must be made, then the District Commander, or another member of the Executive, may act as a substitute to action the approval of the financial commitment on behalf of the absent persons.

Firearms Buyback Non-Departmental Appropriation Only

Specific Delegated financial authority is provided for the Firearms Buyback Non-Departmental appropriation. The following regulations apply to this appropriation.

- Payments must meet the eligibility criteria under the firearms buy-back and
- Payments that follow the processes prescribed by the Amnesty and Buy-back work-stream including the appropriate segregation of duties.
- DFA provided to Firearms Assessors cannot be sub-delegated to any other person.

Approvals are subject the DFA limits detailed in [Appendix 8](#).

Note: DFA will not apply to any expenditure incurred for:

- the implementation of the firearms buy-back scheme;
- “Bill 2” of the Modernisation Programme for firearms; or
- any other operating expenditure related to any other activity.

Appendix 1 - Management Levels with Financial Delegation

Financial Delegations Policy

Management Levels with Financial Delegation

Police Executive

- Commissioner
- All Deputy Commissioners and Deputy Chief Executives

Assistant Commissioners

To include all positions with the title:

- Assistant Commissioner and
- Executive Directors
- CIO position (Appendix 2 only)
- Director of Property (Appendix 2 only)
- NGCC Lead Entity Director (Appendix 2 only)

Chief Financial Officer

District Commanders

To include all positions with the title:

- District Commander and
- Deputy CIO (Appendix 2 only)
- Director Supply Chain Management (Appendix 2 only)

Directors

To include all positions with the title:

- Director
- Fleet Manager (Appendix 2 only)

Cost Centre Managers

- All Cost Centre Managers

Appendix 2 - Maximum Financial Delegation Limits for Operating Expenditure & Revenue

This Appendix summarises the financial delegations for position holders within Police.

- You may only provide financial approval if the amount is within your limit and can be accommodated within an approved budget.
- All financial delegation amounts are stated on a GST exclusive basis, except where GST is either not applicable or stated otherwise.
- The financial delegation amounts are on a per order basis.

FINANCIAL DELEGATION CATEGORY	Commissioner of Police	Deputy Commissioner and Deputy Chief Executive (DC and DCE)	Chief Financial Officer (CFO)	Assistant Commissioners and Director of Property /NGCC lead Entity Director position holders	District Commanders (DC), Deputy CIO position holder, Director Supply Chain Management and Director TM Deployment	Directors and Fleet Manager position holder	Cost Centre Managers	All other employees
Routine operating expenditure (includes personnel expenditure)	No limit	\$2,000,000	\$1,000,000	\$250,000 (Property/ NGCC lead entity director post holder and AC)	\$100,000	\$25,000	\$10,000	\$50
Exceptions:								
a) Cabinet or Legislative Directives								
Advertising/ Publicity expenses <i>note 1 CO (18) 02</i>	\$150,000	\$25,000	\$10,000	\$10,000 (AC's only)	\$10,000 (DCs only)	Nil	Nil	Nil
Compensation <i>note 2 CO (18) 02</i>	\$150,000	\$50,000	\$10,000	\$10,000 (AC's only)	\$10,000 (DCs only)	\$10,000 Director Legal only	Nil	Nil
Ex gratia payments <i>note 3 CO (18) 02</i>	\$30,000	\$20,000	\$10,000	\$10,000 (AC's only)	\$10,000 (DCs only)	\$10,000 Director Legal only	\$500 Area Commander only	Nil
Compensation to owners of firearms <i>note 4 s63 Arms Act 1983 note 4</i>	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Operating leases CO (19) 06 (excluding those with a high-risk profile as per SSC Gateway risk profiling methodology) <i>note 5</i>	Whole of Life Cost ⁵ <\$25,000,000 (ICR rating 2019)	\$2,000,000 DC/DCE: Corporate Operations	Nil	Nil	Nil	\$25,000 Director Property	Nil	Nil

b) Sensitive Areas		DCE Corporate Operations ability to approve Sensitive Expenditure incurred by Commissioner						
Overseas travel & accommodation <i>note 6</i>	No limit	\$25,000	\$10,000	\$10,000 (AC only)	Nil	Nil	Nil	Nil
Compassionate grants	No limit	\$25,000 all expect \$40,000 DC/DCE Corporate Operations only	\$10,000	\$10,000 (AC only) \$20,000 AC/ED People Operations	Nil	Nil	Nil	Nil
Covert Operations (non-informer payments)	No limit	\$2,000,000	\$200,000	\$100,000 (AC only)	\$100,000(DCs only)	\$25,000 Director Criminal Investigations only	\$10,000	\$2,000 'nominated' covert operations employees ⁹
Informer payments	No limit	\$25,000	\$25,000	\$15,000 (AC only)	\$10,000 (D Cs only)	\$10,000 Director Criminal Investigations only	\$2,000 District Managers Criminal Investigations only \$5,000 National CHIS Manager (NCIG) only	\$500 'nominated' constabulary employees
Koha <i>Note 7</i>	No limit	No limit		No limit (AC only)	\$500 (DCs only)	\$500	\$500	
Donations	No limit	\$25,000	\$25,000	\$10,000 (AC only)	\$10,000 (D Cs only)	\$250 (Directors only)	\$250	Nil
Payments in Lieu of notice	No limit	\$10,000 All except \$500,000 DC/DCE Corporate Operations only	\$10,000	\$10,000 AC only \$250,000 AC/ED People Operations	\$10,000 (D Cs only)	\$5,000 (Directors only)	Nil	Nil
Rewards (excludes informer payments)	No limit	\$25,000 DC: Ops only	Nil	Nil	Nil	Nil	Nil	Nil
Revenue:								

Leasing of Police owned houses to staff and sub-leasing of either surplus Police property or property about to be disposed of <i>note 7</i>	No limit	\$2,000,000	\$1,000,000	\$100,000 (AC only)	\$100,000 (D Cs only)	\$25,000 Director Property only	Nil	Nil
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Notes:

1. Advertising expenses must comply with the guidelines for government advertising set out in Appendix B of the Cabinet Manual. In determining approval thresholds all associated costs (sub contractor's, multiple payments relating to the overall transaction must be included.
2. Expenses for compensation or damages for settlement of claims should be endorsed either by the Crown Law Office or a court judgement. Claims under \$75,000 need not be referred to the Crown Law Office if the department's chief legal advisor has certified the payment, or should otherwise be endorsed by the Crown Law Office that such claims are in order.
3. Ex gratia expenses are those made without the giver recognising any liability or legal obligation; the payment is made out of goodwill or a sense or moral obligation.
4. The Minister of Police must authorise all compensation payments in relation to orders made under the Arms Act 1983.
5. For a definition of Whole of Life Costs, as well as further explanations on the delegation limits for leases, please refer to appendix 6.
6. Overseas travel and accommodation includes travel to Australia.
7. As per the Sensitive Expenditure Policy no koha is expected to exceed \$200. In exceptional circumstances up to \$500 is allowed with additional justification.
8. NZ Police cannot enter into finance leases in its own right.

Additional notes

a. District Commanders and the Director: Criminal Investigations may delegate financial authority for covert operations expenditure (other than informer payments) to an appropriate employee on the recommendation of the District Crime Manager or Manager Covert Operations Group respectively. The delegated employee is not permitted to sub-delegate their financial authority to approve covert operational expenses and no 'substitute' will be provided for in their letter of delegation for such expenses.

Appendix 3 - DFA limits for Capital Expenditure and Sale of Assets

You may only provide financial approval if the amount is within your limit and can be accommodated within an approved budget.								
All financial delegation amounts are stated on a GST exclusive basis, except where GST is either not applicable or stated otherwise.								
FINANCIAL DELEGATION CATEGORY	Commissioner of Police	Deputy Commissioner and Deputy Chief Executive (DC and DCE)	Chief Financial Officer (CFO)	Assistant Commissioners/ Executive Directors	District Commanders	Directors	Cost Centre Managers	All other employees
Major Capital Works Expenditure: <i>note 1</i>								
Acquisition of land and buildings (provided LINZ approval obtained) <i>note 2</i>	WOLC (<\$25,000,000 (with co-signature of DC/DCE Corporate Operations))	\$2,000,000 DC: Operations only (with co-signature of DC/DCE Corporate Operations)	Nil	Nil	Nil	Nil	Nil	Nil
All property currently held by Police or new buildings on currently owned land	WOLC <\$25,000,000 (with co-signature of DC/DCE Corporate Operations)	\$2,000,000 DC: Operations only (with co-signature of DC/DCE Corporate Operations)	Nil	Nil	Nil	Nil	Nil	Nil
Other major capital expenditure and vehicles	WOLC <\$25,000,000 (with co-signature of DC/DCE Corporate Operations)	\$2,000,000 DC: Operations only (with co-signature of DC/DCE Corporate Operations)	Nil	Nil	Nil	Nil	Nil	Nil
Minor Capital Works Expenditure: <i>note 3</i>								
All property currently held by Police	\$200,000	\$200,000	\$100,000	\$25,000	\$25,000	\$25,000 Director Property only	Nil	Nil
Vehicles capital expenditure	\$200,000	\$200,000	\$100,000	Nil	Nil	\$60,000 Director of Supply Chain Management	Nil	Nil
Other minor capital expenditure	\$200,000	\$200,000	\$100,000	\$25,000	\$25,000	\$25,000	Nil	Nil
Finance Leases:	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Sale of Assets (amounts are the net book value of each asset sold):								

Property (provided LINZ approval obtained) <i>note 2</i>	WOLC <\$25,000,000 (with co-signature of DC/DCE Corporate Operations)	\$2,000,000 DC: Operations only (with co-signature of DC/DCE Corporate Operations)	Nil	Nil	Nil	Nil	Nil	Nil
Able to approve "declare surplus to requirements."	Yes	Yes	Yes	No	No	No	No	No
Vehicles	<\$25,000,000	\$2,000,000	\$1,000,000	Nil	Nil	Nil	Nil	Nil
All other fixed assets	<\$25,000,000	\$2,000,000	\$1,000,000	Nil	Nil	Nil	Nil	Nil

1. Major capital projects are those with total expenditure greater than \$200,000
2. LINZ approval is required as the Commissioner of Crown lands (CCL) is the statutory owner and administrator of Crown land held under the Land Act 1948 and exercises statutory powers and functions over such land.
3. Minor capital projects are those with total expenditure less than \$200,000

Appendix 4 - DFA limits for Contract Signing

You may only sign a contract if you have financial approval for the decision being made; for definitions of all types of contract and DFA rules surrounding each see the definitions section in the body of the policy.

All financial delegation amounts are stated on a GST exclusive basis, except where GST is either not applicable or stated otherwise.

All contract signing delegations must be exercised in line with the requirements set out in CO (18) 2 & CO (19) 6, which are summarised in Appendix 6. WOLC includes the total value of operating and capital costs.

CONTRACT SIGNING CATEGORY	Commissioner of Police	Deputy Commissioner and Deputy Chief Executive (DC and DCE)	Chief Financial Officer (CFO)	Assistant Commissioners and Executive Directors (AC and ED)	District Commanders	Directors	Cost Centre Managers	All other employees
Routine operating expenditure:								
Local Procurement Contracts	No limit	\$7,000,000	\$2,000,000	\$100,000	\$100,000	\$25,000	\$10,000	Nil
National Procurement Contracts	No limit	\$7,000,000	\$2,000,000	Nil	Nil	\$1,000,000 Director Property only	Nil	Nil
Property operating leases	Whole of Life Cost <\$25,000,000	\$7,000,000 DC: Operations only (with co-signature of DC/DCE Corporate Operations)	\$2,000,000	\$100,000 for AC Service only	Nil	\$25,000 Director Property only \$100,000 Director Operations and Property (radio sites only)	Nil	Nil
Capital expenditure:						\$25,000 Director Property only		
Property currently held by Police	No limit	\$7,000,000	\$2,000,000	\$25,000	\$25,000		Nil	Nil
Acquisition of land & buildings (provided sale and purchases agreement has received prior approval from LINZ) <i>note 1</i>	No limit	\$7,000,000	\$2,000,000	Nil	Nil	Nil	Nil	Nil
Vehicles	No limit	\$7,000,000	\$2,000,000	Nil	Nil	Nil	Nil	Nil
Information technology (via the national information technology procurement contracts)	No limit	\$7,000,000	\$2,000,000	Nil	Nil	\$100,000 Director Property and Nat. Mgr. Applications & Info Development only	Nil	Nil
Sale of assets:								

Financial delegations

Property (provided sale and purchase agreement has received prior approval from LINZ) <i>note 1</i>	No limit	\$7,000,000	\$2,000,000	Nil	Nil	Nil	Nil	Nil
Vehicles	No limit	\$7,000,000	\$2,000,000	Nil	Nil	Nil	Nil	Nil
All other contract categories not mentioned above	Same as their routine operating expenditure limit	Same as their routine operating expenditure limit	Same as their routine operating expenditure limit	Same as their routine operating expenditure limit	Same as their routine operating expenditure limit	Same as their routine operating expenditure limit	Same as their routine operating expenditure limit	Nil

Notes:

1. LINZ approval is required as the Commissioner of Crown Lands (CCL) is the statutory owner and administrator of Crown land held under the Land Act 1948 (Land Act), and exercises statutory powers and functions over such land.

Appendix 5 - DFA limits for Write Down, Write Off, Capital Charge, Payroll and Taxation

Maximum Financial Delegation Limits for WRITE DOWN, WRITE OFF, CAPITAL CHARGE, PAYROLL AND TAXATION EXPENDITURE								
You may only provide financial approval if the amount is within your limit and can be accommodated within an approved budget.								
All financial delegation amounts are stated on a GST exclusive basis, except where GST is either not applicable or stated otherwise.								
FINANCIAL DELEGATION CATEGORY	Commissioner of Police	Deputy Commissioner and Deputy Chief Executive (DC and DCE)	CFO Financial Officer	Assistant Commissioners/ Executive Directors	District Commanders	Directors	Cost Centre Managers	All other employees
Write down / off of assets:								
Write down of current assets and fixed assets	No limit <i>note 1</i>	\$500,000	\$500,000	\$25,000 Director Financial Services only	Nil	Nil	Nil	Nil
Write off of current assets and fixed assets	No limit	\$500,000	\$50,000	\$25,000 Director Financial Services only	Nil	Nil	Nil	Nil
Capital charge	No limit	Nil	No limit	\$25,000 Director Financial Services only	Nil	Nil	Nil	Nil
Payroll, PAYE and payroll related liability payments	No limit	Nil	No limit	No limit AC/ED People Operations	Nil	Nil	No Limit Payroll and Benefits Manager only	Nil
GST, FBT, and any taxation penalty or interest payments imposed by the IRD	No limit	Nil	No limit for GST and FBT \$500,000 for taxation penalty and interest payments	Nil	Nil	Nil	Nil	Nil
Notes:								
1. The "No limit" delegation applies provided process controls have been followed and total amounts appear reasonable.								

Appendix 6 - DFA limits set by Cabinet Circulars

Maximum Financial Delegation Limits set by CABINET CIRCULARS CO(18) 2 and CO(19) 6 or the ARMS ACT			
You may only provide financial approval if the amount is within your limit and can be accommodated within an approved budget.			
All financial delegation amounts are stated on a GST exclusive basis, except where GST is either not applicable or stated otherwise.			
FINANCIAL DELEGATION CATEGORY	Commissioner of Police	Minister of Police	Cabinet
Operating Expenditure:			
Advertising expenses/ Publicity <i>note 1</i> CO (18) 2	\$150,000	No limit	No limit
Expenses for compensation or damages in settlement of claims <i>note 2</i>	\$150,000	\$750,000	No limit
Ex gratia expenses <i>note 3</i>	\$30,000	\$75,000	No limit
Compensation to owners of firearms s63 Arms Act 1983 <i>note 4</i>	Nil	Approved on a case by case basis	N/A
Lease proposals funded from baseline <i>note 6</i>	WOLC < \$25,000,000	WOLC < \$35,000,000	WOLC \$35,000,000 & above
PPP proposals (even if funded from baseline)	Nil	Nil	No limit
All high risk lease proposals (irrespective of the scale and funding source) <i>note 5</i>	No	No limit	Yes
Capital Expenditure:			
All capital expenditure funded from balance sheet <i>note 6</i>	WOLC < \$25,000,000	WOLC < \$35,000,000	WOLC \$35,000,000 & above
All proposals that require new funding	Nil	Nil	No limit
PPP proposals (even if funded from balance sheet)	Nil	Nil	No limit
All high risk ⁴ capital expenditure proposals (irrespective of the scale and funding source)	No	No	Yes
Sale of Assets:			
Disposal of departmental assets	Carrying amount < \$15,000,000	Carrying amount > \$25,000,000	Carrying amount \$25,000,000 & above
Disposal of assets held on the Crown account that have significant policy implications	No	No	Yes
Notes:			
1. Advertising expenses must comply with the guidelines for government advertising set out in Appendix B of the Cabinet Manual and CO (18) 2.			
2. Expenses for compensation or damages for settlement of claims should be endorsed either by the Crown Law Office or a court judgement. Claims under \$75,000 should be certified by the department's Chief Legal Advisor as being in order, or should be endorsed by the Crown Law Office.			

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

4. The Minister of Police must authorise all compensation payments in relation to orders made under the Arms Act 1983.

5. The proposal or project risk profile is determined by the State Services Commission's Gateway Unit based on the Gateway risk profiling methodology.

6. This is the total value of the WOLC (Operating and Capital combined)

Additional information on Whole of Life Cost (WOLC)

WOLC is defined as:

The Net Present Value (NPV) of cash costs of the proposal under consideration.

Cash costs include the initial capital or operating costs, plus cash operating costs for the expected life of the asset, discounted using the Public Sector Discount Rate. Operating costs may include costs of operational personnel if this is an essential part of the proposal.

For Crown-funded proposals, the WOLC does not include depreciation expenses or capital charges.

2. This definition takes account the time, value for money, and scale of the substantive proposal, not just the asset-related costs, consistent with the economic analysis required in the Treasury business case guidance.

3. Cash costs represent the costs incurred, on an ongoing and/or periodic basis over the period to enable an asset to be maintained to the same standard as that achieved on its construction, refurbishment, and/or procurement. The period varies according to the nature of the proposal, but for practical purposes may be considered to be the lower of the expected economic life of the asset or 20 years.

4. Operating Expenditure will include that required to ensure that an asset remains fit for its intended purpose over its expected life (maintenance and ancillary services, such as energy and cleaning, as well as overheads and insurance), plus any anticipated disposal or transaction costs.

5. The inclusion of non-asset operating costs in the WOLC measure (e.g. operational staff costs) depends on the nature of the investment decision:

5.1 if the investment is about expanding service delivery or changing the level of service, staff costs should be taken into account in the total cash cost associated with the investment decision;

5.2 if the investment is largely about replacing existing infrastructure with no impact on staffing costs, the WOLC should include only the asset-related costs.

6. Examples include:

6.1 a department with a software licence contract proposal estimated to cost \$10 million (initial cost) and 20 per cent per annum in maintenance costs for nine years has a nominal cost of \$28 million and a NPV of \$22 million. This means that the responsible Minister has authority to approve the investment as it falls in the range of \$15 million to \$25 million WOLC;

6.2 a department has a building refurbishment proposal estimated to cost \$50 million (initial cost), with two \$5 million refits over 20 years and annual maintenance of two per cent, has a nominal cost of \$80 million and a NPV of \$65 million. At this level, Cabinet approval is required.

Appendix 7 - Indicative DFA forms for completion

The forms illustrated in this Appendix are only indicative and for reference only - not for use. The latest, useable versions of all the forms are available on [Finance Forms](#).

A. New Delegation of Financial Authority to a Member of New Zealand Police

To: Name:

QID:

Position:

Group:

Effective Date:

NB: Please ensure delegate has appropriate access. The Delegate must apply using Self-Service Forms. Select SRM Portal Access. Request 'Approver' Access.

Is this Authority:

1. **New**
2. **Amendment to Existing DFA***
3. **Permanent Change of Substitute**

*Amendments must list all cost centres and nodes to be assigned to an approver

DELEGATION OF FINANCIAL AUTHORITY TO A MEMBER OF NEW ZEALAND POLICE

By this letter I delegate to you financial authority to approve expenditure on behalf of New Zealand Police, for those cost centres or items of expenditure for which your position is accountable. The Delegated Financial Authority Policy is a key component of the financial management framework of the New Zealand Police, therefore, compliance with the following is required:

1. Approvals of operating expenditure for your cost centre(s) or other items of expenditure must be strictly in accordance with the limits set out in Appendices 2 to 6 of the Delegated Financial Authority Policy; and
2. Operating or capital expenditure may only be approved where your cost centre has sufficient approved annual or project budget for the expenditure concerned; and
3. Where discretionary expenditure (eg. internal travel, entertainment, etc) is incurred it must be authorised by:
 - 3.1 the reporting manager of the person committing the expenditure, or
 - 3.2 another Executive member where the expenditure is incurred by an Executive member
4. I appoint the person(s) whose name(s) and signature(s) are recorded on page 2 of this letter to act as your substitute. In the situation where you need to nominate more than one substitute you must indicate the priority order in which the substitutes are to act for you. The following must also be complied with regarding the use of substitutes:
 - 4.1 prior to any planned absence you are to arrange for your substitute to be able to action financial approvals by advising the Systems Accountant, Finance Strategic Programmes Group, in writing, who your substitute is and the period of substitution. The Systems Accountant will action the switch; and
 - 4.2 in selecting a person to act as your substitute you must ensure that the person is suitably competent to exercise the delegation of financial authority pertaining to your position; and
 - 4.3 you may not sub-delegate any financial authority without the written approval of the appropriate authoriser; and
 - 4.4 where there is a change to your nominated substitute you are responsible for advising the Finance Strategic Programmes Group.
 - 4.5 where, due to staff movements, you no longer have a substitute(s) you are to complete a change of substitute letter and arrange with the Finance Strategic Programmes Group for the appointment of a new substitute(s); and
5. Senior management may change the policy in regard to financial delegations and you agree that you will keep abreast of any such changes.
6. Any breach of this delegation may be viewed as misconduct or serious misconduct. Details of what constitutes a breach are contained within the Delegated Financial Authority Policy.
7. All expenditure is to be authorised and committed in accordance with Police financial policies and operational requirements. All expenditure is to be fully justified, and managed in a prudent and economic manner, and
8. Section 34 of the Public Finance Act 1989 outlines the responsibilities of the Commissioner regarding the financial management of New

Zealand Police. In signing this Delegated Financial Authority, you are agreeing to assist in discharging those responsibilities.

This DFA applies to the following costs centres and/or nodes with the financial delegation category

Indicated below:

Node	Description

Cost Centre	Description

Financial Delegation Category		
Please tick	Position	Approval Limit (routine operating)
	Deputy Commissioner DC/DCE	2,000,000
	Chief Financial Officer	1,000,000
	Assistant Commissioner/Executive Director	250,000
	District Commanders	100,000
	Directors	25,000
	Cost Centre Managers	10,000
	All other employees automatic DFA	50

I have read and understand the New Zealand Police Delegated Financial Authority policy and agree to adhere to this policy and the above terms:

.....Signature of Delegate, / /20

QID and Full name of Substitute (Priority 1):

Full name of Substitute (Priority 1)

I understand, agree to and accept the above terms:

Signature of Substitute (Priority 1), / /20

QID and Full name of Substitute (Priority 2):

Full name of Substitute (Priority 2)

I understand, agree to and accept the above terms:

Signature of Substitute (Priority 2), / /20

Accordingly I provide this delegation of financial authority to you on the above terms whilst you hold the above position or until further notice.

Reason for new or alteration to current Delegated Financial Authority:

Authorised by:

Dated at this day of 20

Signature:

District / Service Group:

Name and QID:

Position:

Email completed form to: Corporate.Finance@police.govt.nz

For Corporate Finance Use Only:

Description	Checked	Date PAP Updated	Date SAP Updated
Cost Centre			
FDA Category			

B. Temporary Substitute for Delegation of Financial Authority to a Member of New Zealand Police

To: Name:

QID:

Position:

Group:

From Date:

To Date:

TEMPORARY SUBSTITUTE FOR DELEGATION OF FINANCIAL AUTHORITY TO A MEMBER OF NEW ZEALAND POLICE

NB: Please ensure delegate has appropriate access. The delegate must apply using Self-Service Forms. Select SRM Portal Access. Request 'Approver' Access.

This form creates and activates a temporary substitution.

By this letter I delegate to you the financial authority to approve expenditure on behalf of New Zealand Police in the event of the absence, planned or otherwise, of the following delegated financial authority position holder:

Current DFA holder QID and Name:

Position:

Group:

The Delegated Financial Authority Policy is a key component of the financial management framework of the New Zealand Police, therefore, compliance with the following is required:

- 4. You may only authorise expenses for those cost centres or items of expenditure for which your position is accountable; and
- 5. Approvals of operating expenditure for your cost centre(s) or other items of expenditure must be strictly in accordance with the limits set out in Appendices 2 to 6 of the Delegated Financial Authority Policy; and
- 6. Operating or capital expenditure may only be approved where your cost centre has sufficient approved annual or project budget for the expenditure concerned; and
- 7. Where discretionary expenditure (eg. internal travel, entertainment, etc) is incurred it must be authorised by:

- 4.1 the reporting manager of the person committing the expenditure, or
- 4.2 another Executive member where the expenditure is incurred by an Executive member,

5. Senior management may change the policy in regard to financial delegations and you agree that you will keep abreast of any such changes.

6. Any breach of this delegation may be viewed as misconduct or serious misconduct. Details of what constitutes a breach are contained within the Delegated Financial Authority Policy.

7. All expenditure is to be authorised and committed in accordance with Police financial policies and operational requirements. All expenditure is to be fully justified, and managed in a prudent and economic manner, and

8. Section 34 of the Public Finance Act 1989 outlines the responsibilities of the Commissioner regarding the financial management of New Zealand Police. In signing this Delegated Financial Authority, you are agreeing to assist in discharging those responsibilities.

This DFA applies to the following costs centres with the appropriate level of delegation:

Node	Description

Cost Centre	Description

Financial Delegation Category		
Please tick	Position	Approval Limit (routine operating)
	Deputy Commissioner DC/DCE	2,000,000
	Chief Finance Officer	1,000,000
	Assistant Commissioner/Executive Directors	250,000
	District Commanders	100,000
	Directors	25,000
	Cost Centre Managers	10,000
	All other employees automatic DFA	50

I have read and understand the New Zealand Police Delegated Financial Authority policy and agree to adhere to this policy and the above terms:

.....

Signature of Substitute, / /20

QID and Full name of Substitute:

Full name of Substitute

Accordingly I provide this delegation of financial authority to you as my substitute on the above terms whilst you are acting in the above position or until further notice.

Reason for change of substitute:

Authorised by:

Dated at this day of **20**

Signature:

District / Service Group:

Name and QID:

Position:

For Corporate Finance Use Only:

Description	Checked	Date PAP Updated	Date SAP Updated
Cost Centre			
FDA Category			

C. Covert Operations DFA

To: Name:

QID:

Position:

Group:

Date delegated financial authority is to be effective from:

DELEGATION OF FINANCIAL AUTHORITY TO A MEMBER OF NEW ZEALAND POLICE

Delete this comment box and all text in **RED** once template completed

Covert Operations (non-informer) payments (Cost Centre Manager status)

This DFA is for District management staff who require a DFA of more than \$1,000 for expenditure class ‘Covert Operations (non-informer) Payments’ for reasons of operational practicality. The Financial Delegation policy, App 2, allows for the Cost Centre Manager to have a delegation of \$10,000 for this expenditure class. The District Commander, on recommendation from the District Crime Services Manager (DCSM), can delegate another employee to be a Cost Centre Manager, for ‘Covert Operations (non-informer) payments’, with financial authority up to \$10,000.

Informer payments

In addition to the expenditure class above, a DFA of up to \$500 for the ‘Informer Payments’ expenditure class can be granted to the employee, if they are a constable. The DFA can only be granted by the District Commander on recommendation from the DCSM.

By this letter I delegate to you financial authority as a Cost Centre Manager for ‘Covert Operations (Non-Informer) Payments’, in accordance with Appendix 2 of the Financial Delegations Policy: Maximum Financial Delegation Limits for OPERATING EXPENDITURE & REVENUE. Your delegation limit for this class of sensitive operating expenditure is \$_____. [up to \$10,000]

[Optional] I also delegate to you financial authority of \$_____ for ‘Informer Payments’. [up to \$500]

You are not permitted to sub-delegate this delegation of financial authority and no 'substitute' is permitted.

The Delegated Financial Authority Policy is a key component of the financial management framework of the Police, therefore, compliance with the following is required:

8. Approvals and authorisations of operating expenditure for the above sensitive operating expenditure classes must not exceed the amount(s) stated.

9. You may only approve sensitive operating expenditure when sufficient approved annual or project/operation budget exists for the expenditure concerned.

10. If you breach this financial delegation, it may be viewed as misconduct or serious misconduct. Details of what constitutes a breach are contained within the Financial Delegations Policy.

11. You must authorise and commit all permitted expenditure in accordance with Police financial policies and operational requirements. All expenditure must be fully justified, supported by tax receipt (as required) and managed in a prudent and economic manner.

12. Section 34 of the Public Finance Act 1989 outlines the responsibilities of the Commissioner regarding the financial management of New Zealand Police. In signing this delegated financial authority, you are agreeing to assist in discharging those responsibilities.

I accept this delegation of financial authority. I have read and understand the Financial Delegations policy and agree to adhere to this policy and the above terms:

..... Signature of Delegate, / /20

Authorised by:

Dated at this day of 20

.....

QID Name:

Position: District Commander

OR

.....

QID Name:

Position: Director Criminal Investigations

OR

.....

QID Name:

Position: Director Capability or Tactical Operations

Delete two delegator. The District Commander can give a delegation for both 'covert operations (non-informer)' and 'informer payments' payments. The Director:CI can give a delegation for 'covert operations (non-informer) payments'.

The Director Capability or Tactical Operations can give a delegation for 'covert operations (non informer) payments'.

CORPORATE FINANCE ADMINISTRATIVE USE ONLY:

This financial delegation applies to the following cost centres:

Cost Centre Node	Cost Centre	Description

D. Covert Operations (Non-Informer) payments

To: Name:

QID:

Position:

Group:

Date delegated financial authority is to be effective from:

DELEGATION OF FINANCIAL AUTHORITY TO A MEMBER OF NEW ZEALAND POLICE

Delete this comment box and all text in **RED** once template completed

Covert Operations (Non-Informer) payments

This DFA letter grants financial authority of up to \$2,000 for 'nominated covert operations employees' for the expenditure class 'Covert Operations (non-informer) payments', in accordance with the Financial Delegation policy, App 2. The Director Criminal Investigations or a District Commander can grant a DFA on the recommendation from the Manager Covert Operations Group or District Crime Services Manager (DCSM) respectively.

Refer to the DFA letter granting Cost Centre Manager status for 'Covert Operations (Non-Informer) payments' for District management employees who, for operational practicality, require a delegation limit greater than \$2,000.

Informer payments

This letter can also (or instead of) be used to grant a DFA, of up to \$500 for the 'Informer Payments' expenditure class, to nominated constabulary employees. The DFA can only be granted by the District Commander on recommendation from the DCSM.

By this letter I delegate to you financial authority to approve expenditure on behalf of Police for the following sensitive operating expenditure class(es) in accordance with Appendix 2 of the Financial Delegations Policy: Maximum Financial Delegation Limits for OPERATING EXPENDITURE & REVENUE:

- (i) \$ _____ on approved Covert Operations (Non-Informer) payment; *[up to \$2,000] and/or*
- (ii) \$ _____ on Informer Payments. *[up to \$500]*

You are not permitted to sub-delegate this delegation of financial authority and no 'substitute' is permitted.

The Delegated Financial Authority Policy is a key component of the financial management framework of the Police, therefore, compliance with the following is required:

- 13. Approvals and authorisations of operating expenditure for the above sensitive operating expenditure classes must not exceed the amount(s) stated.
- 14. You may only approve sensitive operating expenditure when sufficient approved annual or project/operation budget exists for the expenditure concerned.
- 15. If you breach this financial delegation, it may be viewed as misconduct or serious misconduct. Details of what constitutes a breach are contained within the Financial Delegations Policy.
- 16. You must authorise and commit all permitted expenditure in accordance with Police financial policies and operational requirements. All expenditure must be fully justified, supported by tax receipt (as required) and managed in a prudent and economic manner.
- 17. Section 34 of the Public Finance Act 1989 outlines the responsibilities of the Commissioner regarding the financial management of New Zealand Police. In signing this delegated financial authority, you are agreeing to assist in discharging those responsibilities.

I accept this delegation of financial authority. I have read and understand the Financial Delegations policy and agree to adhere to this policy and the above terms:

..... Signature of Delegate, / /20

Authorised by:

Dated at this day of 20

.....

QID Name:

Position: District Commander

OR

.....

QID Name:

Position: Director Criminal Investigations

OR

.....

QID Name:

Position: Director Capability or Tactical Operations

Delete two delegator. The District Commander can give a delegation for both ‘covert operations (non-informer)’ and ‘informer payments’ payments. The Director:CI can give a delegation for ‘covert operations (non-informer) payments’.

The Director Capability or Tactical Operations can give a delegation for ‘covert operations (non informer) payments’.

CORPORATE FINANCE ADMINISTRATIVE USE ONLY:

This financial delegation applies to the following cost centres:

Cost Centre Node	Cost Centre	Description

Appendix 8 - DFA for Firearms Buy-back process

Delegated Financial Authority for the Firearms Buy-back Process

Commissioner of Police	Deputy Commissioner	Assistant Commissioner / Executive Director	Director / Programme Manager	Cost Centre Manager	Firearms Assessor	
Standard process for Firearms, Parts and Accessories	<i>Not applicable</i>	<i>Not applicable</i>	<i>Not applicable</i>	<i>Not applicable</i>	<i>Not applicable</i>	The value per the published price list
Proposed DFA limits for Manual Processes for Approval at a Later Date						
Modifications	No limit	\$2,000,000	\$250,000	\$25,000	\$10,000	\$300 per eligible modification up to a maximum invoice value of \$10,000
Unique Prohibited Items	No limit	\$2,000,000	\$250,000	\$25,000	<i>Not applicable</i>	<i>Not applicable</i>
Dealer Administration Fee	No limit	\$2,000,000	\$250,000	\$25,000	\$10,000	\$50 per eligible transaction up to a maximum invoice value of \$10,000
Dealer Stock Reimbursement	No limit	\$2,000,000	\$250,000	\$25,000	<i>Not applicable</i>	<i>Not applicable</i>

Insurances

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Policy standards and principles

What

Police purchase insurance to offset loss or damage to its assets and liability from third party loss or damage.

Why

Police, like all organisations, carries the risk of loss or damage to assets, or of incurring liability for third party loss or damage to assets. Some of this exposure can be offset by the purchase of insurances.

How

The Chief Financial Officer is responsible for managing insurances in Police, and it is administered by Corporate Finance at PNHQ.

Police retains an external adviser, Marsh Ltd, to provide advice, purchase insurance and administer claims.

Police employees:

- contact [Corporate Finance](#) when the loss or damage occurs
- report losses when identified
- self-insure all personal property.

Sureplan are contracted to provide vehicle accident management services.

Reporting losses - who to contact?

Police employees must report any actual or potential losses as soon as possible, to ensure claims are managed properly and any loss to Police is minimised.

Contact points are:

Type of claim	Contact point
Motor vehicle claims	Sureplan: 0800 112 323 (always select option 1 for Police and then you have a choice of option 1 for Sureplan or the other options for Custom Fleet)
Household and personal effects during relocation Please refer to Relocation Guide .	

Details of insurance programme

Motor vehicle

Police chooses to self-insure its motor vehicle fleet. However, it is essential that claims are managed properly, and Police retains an expert third party adviser, Sureplan, for this purpose. Claims should be reported directly to Sureplan as soon as possible.

Police does insure for some cover in connection with the motor vehicles utilised airside at New Zealand airports only.

Indemnity and insurance - drivers of Police vehicles

The driver of a Police vehicle is generally covered:

- by the [Accident Compensation Act 2001](#), which provides cover against claims for death and personal injury sustained by all persons; or
- by Police indemnity against personal liability for claims arising from an accident.

Police as an employer, is vicariously liable for third-party claims for damages to property (including motor vehicles) caused by the negligence of their employees committed in the course of their employment. A third party with a right of action against a Police employee for such negligence can therefore normally be expected to sue the employer and not the employee.

Subject to the exceptions below, Police will indemnify authorised drivers of a Police vehicle against any liability on a civil claim to which they may be personally exposed by reason of the vehicle driven by them on an authorised journey causing damage to the property of any third party. This indemnity does not apply where at the time of the accident the driver:

- is under the influence of intoxicating liquor or drugs
- while using the vehicle on a public road does not hold a current driver's licence for the type of vehicle they are driving
- is carrying unauthorised goods, the presence of which is the sole cause or a material contributory cause of the accident, injury, or damage.

Indemnity and insurance - private motor vehicles used for official purposes

Employees, who use their private motor vehicle for official purposes on the basis of payment of mileage allowance, transport allowance, or equivalent fares, must maintain third-party property and vehicle insurance. While it is not mandatory for employees to insure their own vehicle against damage while so used, they are advised to do so as Police will not accept any responsibility for damage to the vehicle.

Police buildings (including contract works)

Police chooses to self-insure its property portfolio. However, it is essential that claims are managed properly.

Police currently purchases contract works insurance, which covers the risk of losses during the property construction process.

General/public liability

Police currently purchases general/public liability insurance, which covers legal liability arising from third party personal injury or property damage.

Marine hull

Police currently purchases marine hull and liability insurance for Deodar III, Lady Elizabeth IV, 3 x [Rigid-Hulled Inflatable Boats \(RHIBs\)](#).

Police chooses to self-insure other vessels and marine equipment.

Expatriate medical insurance

Police currently purchases expatriate medical insurance which covers Police Liaison Officers in overseas posts.

International travel (including Police deployments)

Police currently purchases international travel insurance which covers all employees and authorised persons travelling overseas on Police business and authorised private travel, including their accompanying spouse and children.

Insurance of household and personal effects during relocation

Employees under transfer at Police expense are entitled to insurance cover on their furniture and household effects as provided by the removal contractor.

They must familiarise themselves with the 'Police Domestic Relocation Guide' which is available from People Group. Specific points to note are:

- the clauses on insurance, claims and storage provided for; and
- any additional insurance cover will be at the employee's own cost.

Note: If a Police employee is unsure whether items are excluded for relocation, they should obtain advice directly from the removal contractor when arranging the removal.

Claims must be lodged with the removal contractor's insurer within seven days of delivery of the house-pack. For details of how to lodge a claim refer to the 'Guide - Insurance, Claims and Storage', available through HR.

Police will not provide any additional insurance cover beyond that provided by the removal contractor.

Insurance of employees' personal effects and private property

Police does not accept any liability for loss or damage by fire, theft or other causes, of employees' personal effects or other private property (including tools of trade) which are used or kept in Police premises (including residences and barracks) or which are taken with employees when travelling on duty, or which are being shifted or are stored in the course of transfer or re-housing of an employee. Employees are advised in their own interest, to insure all personal property. Where employees choose not to do so, there shall be no liability on the Commissioner and the employee carries the risk.

The Commissioner **may**, however, consider applications for compensation when:

Clothing and personal effects are damaged

If clothing and personal effects damaged by means other than fire, in the course of and as a result of duty, provided that the damage has not been caused by the employee. Only in exceptional circumstances will consideration be given to claims for loss or damage to private equipment which employees use of their own choice on duty in preference to departmental equipment which has been issued to them or which is readily available.

Where any such loss or damage results to clothing in the course of duty, an ex gratia payment may be considered where the employee has taken out an adequate all risks cover but is required to meet an excess clause in respect of a single claim.

This section will not apply where the property damaged is clothing and the employee is in receipt of the plain clothes allowance, which includes a 3 percent loading to assist the employee with the cost of an 'all risks' extension to a householder's insurance policy.

Personal property

Any personal property an employee requires for the performance of their duty and which:

- are stored in Police premises (excluding residences and barracks) in the place and manner directed by the Department, are lost or damaged, other than by fire, in circumstances over which the employee had no reasonable control
- are stored in private premises (including Police residences) are lost or damaged as a result of an incident arising because the employee is an employee of Police.

Note: employees are advised to insure all personal property, any compensation paid by the Commissioner is unlikely to exceed the excess payable under the employee's personal insurance policy.

Escalation route

Should there be any unforeseen difficulties in the processing of claims, please contact [Corporate Finance](#).