



# **Governance of Australian Government Superannuation Schemes Act 2011 (Commonwealth Superannuation Corporation to non-CSC employers) Delegation**

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The Board of Commonwealth Superannuation Corporation, resolved to make this delegation under section 36 of the *Governance of Australian Government Superannuation Schemes Act 2011*.

Dated: 18 November 2021

# Preliminary

## 1 Commencement and Interpretation

- 1 This Delegation commences when it is endorsed by the CSC board.
- 2 In this Delegation, words and phrases have the same meaning as in the *Governance of Australian Government Superannuation Schemes Act 2011* (GAGSS Act), *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and *Acts Interpretation Act 1901* (AI Act), unless otherwise stated.
- 3 A reference to an **accountable authority of a non-CSC employer** means the accountable authority for each employer except CSC, and includes:
  - (a) the persons for the time being holding, occupying or performing the duties of the accountable authority.
  - (b) an accountable authority for such an entity created after this delegation is made.

Note: Section 34AA of the AI Act makes it clear that delegations can apply to classes of positions or offices, including positions or offices created after a Delegation is made.

- 4 Where a non-CSC employer is:
  - (a) a Commonwealth entity, **accountable authority** has the same meaning as under the PGPA Act.
  - (b) not a Commonwealth entity, for the purposes of this delegation, the **accountable authority** will be taken to be the person or group of persons responsible for, and having control over, each entity's operations.

Note: Commonwealth entities – both corporate and non-corporate – are led by a Secretary, Chief Executive, or governing board accountable authority. Under the PGPA Act, the **accountable authority** is the individual or group of individuals having responsibility for, and control over, each Commonwealth entity's operations. Subsection 12(2) of the PGPA Act provides this table:

Item	If the Commonwealth entity is:	then the accountable authority of the entity is:
1	a Department of State	the Secretary of the Department.
2	a Parliamentary Department	the Secretary of the Department.
3	a listed entity	the person or group of persons prescribed by an Act or the rules to be the accountable authority of the entity.
4	a body corporate	the governing body of the entity, unless otherwise prescribed by an Act or the rules.

Where an employer is not a Commonwealth entity, this delegation applies to an accountable authority equivalent. An 'accountable authority equivalent' in the ACT Public Service is regarded as the Director-General for each Directorate.

- 5 Where the accountable authority for a particular non-CSC employer (the first entity) may exercise a delegated power in relation to a matter, and responsibility for that matter is later transferred to another non-CSC employer (the second entity), then this Delegation has effect in relation to the accountable authority for the second entity, as it had effect in relation to the accountable authority for the first entity.
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# Delegations under the GAGSS Act

## 2 Delegation

6 CSC, acting under section 36 of the GAGSS Act:

- (a) Revokes all previous delegations; and
- (b) Delegates the following powers to accountable authorities of non-CSC employers:

	<b>Accountable authorities of non-CSC employers are delegated powers under these provisions</b>
<b>1</b>	Subsections 11(1), 13(1) and 14(1) of the <i>Superannuation Act 1976</i>
<b>2</b>	Regulations 6, 8E, 10 and 15 of the <i>Superannuation (CSS) Salary Regulations 1978</i>
<b>3</b>	the definition of “partial contributor” in regulation 3 of the <i>Superannuation (CSS) Approved PartTime Employees Regulations 1986</i>

Note: Under section 36 of the GAGSS Act, CSC can delegate all or any of its powers, including to any ‘person’ who performs duties in connection with the operation of a governing deed, an Act administered by CSC or regulations made under such an Act. This is also the case with sub-delegation.

## 3 Sub-delegation

7 An accountable authority of a non-CSC employer may sub-delegate under subsection 36(5) of the GAGSS Act.

Note: Under subsection 2C(1) of the AI Act, the definition of a ‘person’ includes a body politic or corporate, as well as an individual. This means employers are permitted to sub-delegate to their own staff or a third party. For example, to an outsourced payroll provider or another entity undertaking shared services on behalf of the first entity.

8 The powers that may be sub-delegated do not include the power to further sub-delegate.

Note: Under subsections 36(6) and (7) of the GAGSS Act, various provisions of the AI Act apply to a sub-delegation, including provisions restricting further delegation.

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