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| Treasurer’s Direction (mandatory) |
| Purpose | To establish minimum requirements for the collection and reporting of disaster related expenditure by Northern Territory agencies to ensure the Northern Territory maximises its claim under the Disaster Recovery Funding Arrangements. |
| Last reviewed | Not applicable  |
| Operative date | 1 July 2019 |
| References | * [Disaster Recovery Funding Arrangements 2018](https://www.disasterassist.gov.au/Pages/related-links/disaster-recovery-funding-arrangements-2018.aspx)
* Guidance document – Disaster recovery funding arrangements **(recommended to be read in conjunction with this Treasurer’s Direction)**
* Treasurer’s Direction – A2.2: Property, Plant and Equipment
* Treasurer’s Direction – M2.1: Insurance Arrangements
* [Territory Emergency Plan](https://www.pfes.nt.gov.au/Emergency-Service/Publications-and-forms.aspx)
* NTG Procurement Framework
* Statement of Internal Controls
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# What are the disaster recovery funding arrangements?

1. The Disaster Recovery Funding Arrangements 2018 (DRFA) provide a framework for the Commonwealth and Northern Territory governments to share costs for disaster relief and recovery measures delivered by Territory agencies and local government.
2. The DRFA provides assistance to states and territories for eligible disasters, as defined at clause 1.1 of the [DRFA](https://www.disasterassist.gov.au/Documents/Natural-Disaster-Relief-and-Recovery-Arrangements/disaster-recovery-funding-arrangements-2018.pdf).
3. The Department of Treasury and Finance (DTF) works with Territory agencies and the Commonwealth to determine the type and level of DRFA funding assistance available to support eligible relief and recovery activities.

## Eligible assistance under the DRFA

1. There are four categories of assistance available under the DRFA:
2. category A – Emergency assistance for individuals
3. category B – Assistance to Territory agencies, small business, primary producers and non‑profit organisations
4. category C – Community recovery package
5. category D – Exceptional activities.
6. Each category has several eligible assistance measures that may be activated (by the Territory or Commonwealth) for an eligible disaster event – further information on available measures is contained in the [DRFA](https://www.disasterassist.gov.au/Documents/Natural-Disaster-Relief-and-Recovery-Arrangements/disaster-recovery-funding-arrangements-2018.pdf).
7. The Territory may activate categories A and B at its discretion.
8. Categories C and D may be activated by the Commonwealth, with the approvalof the Prime Minister.
9. Eligible expenditure claimed under the DRFA must:
10. be incurred as a direct result of an eligible disaster
11. and relate to an eligible measure that has been activated by the Territory or Commonwealth.

## Exclusions

1. Costs covered by insurance or other arrangements are ineligible under the Territory’s DRFA claim and must be excluded from agency DRFA reporting.
2. Expenditure relating to disaster events prior to 1 November 2018 (for which some reconstruction activities remain eligible for Commonwealth reimbursement) is subject to the preceding [Natural Disaster Relief and Recovery Arrangements 2015 (vers](https://www.disasterassist.gov.au/disaster-arrangements/natural-disaster-relief-and-recovery-arrangements)ion 2) (NDRRA).
3. There are no activities eligible for reimbursement prior to introduction of the NDRRA 2015 (version 2).
4. Compliance with this Treasurer’s Direction is not applicable for NDRRA expenditure, except where DTF provides specific direction to an accountable officer.
5. An agency may be exempted from any provisions of this Treasurer’s Direction with the approval of DTF.

# Roles and responsibilities

## Department of Treasury and Finance

1. DTF administers the DRFA on behalf of the Territory and is responsible for ensuring all expenditure submitted to the Commonwealth meets DRFA eligibility requirements.
2. DTF is responsible for the following activities:
3. notifying the Commonwealth of all eligible events
4. distributing templates and provide appropriate guidance and advice to agencies for the collection of expenditure and cost estimates from agencies
5. liaising with agencies to ensure agency processes align with controls prescribed by the Territory’s DRFA Statement of Internal Controls
6. reporting actual and estimated costs to the Commonwealth on a quarterly basis
7. reviewing agency information, and identify and remove ineligible expenditure from the Territory’s DRFA claim
8. submitting an annual claim, including evidence, to support the Territory’s DRFA claim.

## Department of the Chief Minister

1. The Department of the Chief Minister’s (DCM) Security and Emergency Response Team is responsible for the coordination of emergency recovery activities.
2. DCM may take a lead role in coordinating Commonwealth financial assistance under DRFA categories C or D, which may include:
	1. development of any proposal for a community recovery package
	2. coordination of community engagement and agency input into extraordinary assistance activities
	3. funding negotiation with the Commonwealth.
3. DCM will liaise with agencies when it takes the lead in coordinating the delivery of categories C and D measures.

## Department of Infrastructure, Planning and Logistics

1. The Department of Infrastructure, Planning and Logistics (DIPL) has principal responsibility for Territory government assets - including all maintenance and reconstruction programs.
2. The accountable officer for DIPL must ensure his or her agency meets the requirements:
3. outlined in paragraphs 21 to 26 of this Treasurer’s Direction
4. and in the Territory Emergency Plan (TEP) that includes but is not limited to:
	* 1. coordinating the provision of appropriate Territory-wide emergency engineering and infrastructure plans and policies in the preparation, response and recovery phases of an emergency
		2. facilitating the assessment and restoration of roads and public infrastructure to a serviceable state, through damage assessment and delivery of rectification works.

## Agencies

1. An accountable officer must take appropriate steps in line with the DRFA to substantiate the eligibility of all expenditure submitted to DTF for inclusion in the Territory’s DRFA claim.
2. An accountable officer must take reasonable steps to identify and report all disaster‑related expenditure in accordance with paragraphs 33 to 34 of this Treasurer’s Direction and maintain evidence that demonstrates the nexus between the eligible disaster and expenditure to support any claim.
3. An accountable officer is responsible for ensuring his or her agency has appropriate management, accountability and control arrangements in place to satisfy requirements for the maintenance and stocktake of asset registers, under [Treasurer’s Direction A2.2 Property Plant and Equipment](https://treasury.nt.gov.au/__data/assets/pdf_file/0003/481206/TD-A2.2.pdf).
4. For the avoidance of doubt, areas of agency responsibilities for the restoration of essential public assets are identified in the table below:

|  |  |  |
| --- | --- | --- |
| Responsibility | Agency | DIPL |
| Emergency and immediate reconstruction works (completed under three months\*) |
| Report estimated expenditure | 🗶 | ✓ |
| Report actual expenditure  | 🗶 | ✓ |
| Reconstruction of essential public assets (completed after three months\*) |
| Advise initial asset/service impacts | ✓ | 🗶 |
| Conduct damage assessments  | 🗶 | ✓ |
| 1. Apply Essential Public Asset Function Framework
 | 🗶 | ✓ |
| 1. Develop and report estimated reconstruction costs
 | 🗶 | ✓ |
| 1. Report variation of estimated reconstruction cost
 | 🗶 | ✓ |
| Acquit estimated reconstruction costs expenditure | 🗶 | ✓ |
| Reporting actual expenditure for asset reconstruction | 🗶 | ✓ |
| Acknowledgement of Commonwealth assistance |
| Advise Portfolio Minister of requirements | ✓ | 🗶 |
| Notify DTF of intention to publicise a DRFA activity | ✓ | 🗶 |
| \*from the date the essential public asset becomes accessible by the agency. |

1. An accountable officer must ensure his or her agency’s practices align with the DRFA when his or her agency performs damage assessments, procurement and construction works for its own assets or on behalf of another agency.
2. Where an agency does not engage DIPL to undertake procurement and asset reconstruction on its behalf, the accountable officer of the agency is responsible for all elements outlined in the table under paragraph 24.

# Initial response to a natural disaster event

1. An accountable officer must make available all assistance it deems necessary to meet its service delivery responsibilities during a natural disaster event, regardless of whether the activity may be eligible for reimbursement under the DRFA.
2. An agency must notify DTF as soon as reasonably practical when it has or anticipates it may incur eligible expenditure under the DRFA.
3. An accountable officer must ensure notification of damage and an initial estimate of financial impact is provided to DTF within three months of the date of an eligible disaster.
4. An initial estimate is an approximation only and is not subject to the development requirements of an estimated reconstruction cost, outlined at paragraph 49.
5. An accountable officer must ensure a timely response is provided to any requests in relation to emergency management and recovery expenditure.
6. An accountable officer must within one month of the date of an eligible disaster notify DTF where exceptional circumstances limit the agency’s ability to:
	1. undertake a damage assessment of an essential public asset within three months of the date of an eligible disaster
	2. and develop a cost estimate within 10 months of the end of the financial year in which the eligible disaster occurs.

# Data capture requirements

1. An accountable officer must ensure tax invoices include details that:
2. identify or allow the readily identification of the relevant eligible disaster
3. identify activity location and type
4. enable the identification of eligible costs
5. enable the exclusion of ineligible costs
6. and demonstrate the nexus of expenditure to the eligible event.
7. Where it is not clear that all components of an activity are eligible for claim, the agency must have a sound methodology for determining eligible costs reported to DTF.

# Category A and B assistance measures

# (excluding category B – restoration of essential public assets)

## Category A – Emergency assistance for individuals

1. Emergency assistance for individuals includes the following:
2. personal hardship and distress payments
3. safety measures relating to housing
4. counter disaster operations for the protection of individuals
5. personal and financial counselling
6. employment of a community recovery officer.

## Category B – Assistance for the protection of the general public

1. Assistance for the protection of the general public includes the following:
2. counter disaster operations for the protection of the general public
3. concessional interest rate loans, loan subsidies, or grants to needy individuals, non-profit organisations, small businesses or primary producers whose assets or income have been significantly impacted by the eligible disaster
4. freight subsidy to primary producers whose assets have been significantly damaged.

## Evidence requirements

1. An accountable officer must ensure expenditure eligible under categories A and B of the DRFA (excluding restoration of essential public assets) is incurred within 24 months from the end of the financial year in which the eligible disaster occurred, and reported in line with paragraphs 40 to 43 of this Treasurer’s Direction.
2. Expenditure identified for inclusion in the Territory’s DRFA claim must be recorded and maintained by the agency with responsibility for restoring the asset in accordance with paragraphs 24 and 26.
3. An accountable officer must be able to provide evidence, on request, demonstrating the eligibility of reported expenditure:
	1. immediately following the report of this expenditure to DTF, where this relates to a project or activity with a total claim value of $10,000 or more
	2. or within five business days, where this relates to a project or activity with a total claim value under $10,000.

## Reporting requirements

### Actual expenditure – monthly

1. An accountable officer must report all actual expenditure through the monthly return process using the template provided at Attachment A (or as amended), by the due date set by DTF.
2. An accountable officer must ensure unsupported expenditure is not included in the agency’s monthly return.
3. Reporting must include:
4. eligible expenditure incurred in the current financial year to date
5. and expenditure forecasts for the remainder of the current financial year and the following three financial years where a financial commitment exists but expenditure has not yet been incurred.
6. An accountable officer must ensure expenditure on an eligible assistance measure is attributed to the month in which it is spent or, where eligible expenditure is incurred by local government, against the month the grant is acquitted, not the month in which the Territory reimburses local government or provides a grant payment.

### Initial estimates of expenditure

1. An accountable officer must include an initial estimate of anticipated expenditure for which reimbursement is to be sought based on actual expenditure.
2. For the avoidance of doubt, such estimates are not subject to the procurement, cost estimation or variation requirements that exist for the establishment of estimated reconstruction costs for the reconstruction of essential public assets, as outlined at paragraphs 63 to 68.

# Category B assistance measure – restoration of essential public assets

## Definitions

1. An **essential public asset**:
	1. is a transport or public infrastructure asset of:
		1. a Northern Territory Government agency
		2. or a body established by or under Northern Territory legislation for public purposes (for example a local government)
	2. and provides services free of charge or at a rate that is 50 per cent or less of the cost to provide those services.
2. A **transport asset** must be an integral part of the Northern Territory’s infrastructure and includes essential public assets associated with roads, road infrastructure (including footpaths, bike lanes, and pedestrian bridges), bridges, tunnels and culverts.
3. A **public infrastructure asset** must be an integral part of the Northern Territory’s infrastructure and is associated with the delivery of health, education, justice or welfare.
4. An **estimated reconstruction cost** is the estimated cost of reconstruction of an essential public asset damaged by an eligible disaster and calculated in accordance with paragraphs 63 to 65.

## Category B – restoration of essential public assets

1. Restoration of essential public assets includes the following:
2. emergency works for essential public assets
3. immediate reconstruction works for essential public assets
4. essential public assets reconstruction works.

## Evidence requirements

1. Expenditure identified for inclusion in the Territory’s DRFA claim must be recorded and maintained by the agency with responsibility for restoring the asset in accordance with paragraphs 24 and 26.
2. An accountable officer must establish and maintain reasonable systems and processes to ensure expenditure relating to eligible assistance measures under category B – restoration of essential public assets can be claimed as follows:
3. for emergency works and immediate reconstruction works for essential public assets, actual expenditure must be incurred within three months from the date the essential public asset becomes accessible to the agency, and reported through the monthly reporting process as outlined in paragraphs 74 to 77 of this Treasurer’s Direction
4. for essential public asset reconstruction works, estimated reconstruction costs must be reported to DTF within 10 months from the end of the financial year in which the relevant eligible disaster occurred, through the quarterly reporting process as outlined in paragraphs 78 to 81 of this Treasurer’s Direction.
5. An accountable officer must ensure appropriate pre and post-disaster evidence is available and provided to DTF on request, to support the cost incurred for all essential public asset restoration works claimed.
6. When requested, an accountable officer must provide evidence demonstrating the eligibility of reported expenditure:
	1. immediately following the report of this expenditure to DTF, where this relates to a project or activity with a total claim value of $10,000 or more
	2. or within five business days, where this relates to a project or activity with a total claim value under $10,000.
7. Pursuant to paragraph 32, on request from DTF, an accountable officer must provide evidence demonstrating the exceptional nature of any circumstances held to delay the development of an estimated reconstruction cost.

### Pre-disaster condition

1. An accountable officer must ensure evidence of pre-disaster condition is available to DTF, on request, for all works undertaken on essential public assets.
2. Evidence of pre-disaster condition must be no older than:
3. two years from the date of the eligible disaster for a Territory-owned essential public asset
4. or four years from the date of the eligible disaster for local government-owned essential public assets.
5. Evidence of pre-disaster condition must demonstrate the location, nature and pre‑disaster function of the essential public asset, and can consist of:
	1. geospatial data, including satellite images
	2. photographs or video footage
	3. maintenance records
	4. asset registers.
6. Where evidence for the pre-disaster condition of any essential public asset cannot be demonstrated through evidence pre-dating the disaster, an accountable officer must ensure pre‑disaster condition is established through a post-disaster damage assessment report, conducted in accordance with paragraphs 61 and 62.
7. An accountable officer must ensure pre-disaster evidence supporting a claim for DRFA assistance is maintained for a period of seven years.

### Post-disaster damage assessment

1. The accountable officer of the agency responsible for restoring the asset in accordance with paragraphs 24 and 26 must provide evidence of the post-disaster condition of any asset subject to restoration works, including:
2. evidence of the exact location, nature and extent of damage
3. pre-disaster function and classification of each essential public asset, established in accordance with the Essential Public Asset Function Framework outlined under sections 6.3 and 6.4 of the [DRFA](https://www.disasterassist.gov.au/Documents/Natural-Disaster-Relief-and-Recovery-Arrangements/disaster-recovery-funding-arrangements-2018.pdf), prior to establishing an estimated reconstruction cost
4. verification of a suitably qualified professional with the appropriate level of expertise and experience
5. a demonstrated nexus between the disaster event and damage to the asset.
6. A damage assessment must be submitted in a format that provides information for each asset using the template provided at Attachment B, except where an alternative template has been approved by DTF.

### Developing an estimated reconstruction cost

1. An accountable officer must ensure estimated reconstruction costs are developed for all works undertaken on essential public assets, except for emergency works or immediate reconstruction works.
2. Pursuant to paragraph 63, an accountable officer must ensure estimated reconstruction costs are:
3. developed and reported to DTF within 10 months of the end of the financial year in which the relevant disaster occurred
4. and based on restoring the asset to its pre-disaster function, as identified through the Essential Public Asset Function Framework outlined under sections 6.3 and 6.4 of the [DRFA](https://www.disasterassist.gov.au/Documents/Natural-Disaster-Relief-and-Recovery-Arrangements/disaster-recovery-funding-arrangements-2018.pdf), developed through either:
	1. a cost estimation method that is verified by a suitably qualified engineer or quantity surveyor with the appropriate level of expertise and experience
	2. a market response (tender or competitive bidding) that is compliant with the [NTG Procurement Framework](https://nt.gov.au/industry/government/what-you-need-to-know-about-procurement/procurement-rules) or applicable agency-specific procurement guidelines
5. and inclusive of a contingency allowance that reflects the reconstruction project risk profile, complexity, investment lifecycle, benchmarks and past performance for similar projects, and follows the established cost estimation [guidance](https://investment.infrastructure.gov.au/about/funding_and_finance/cost_estimation_guidance.aspx) published by the Commonwealth Department of Infrastructure, Regional Development and Cities (DIRDC)
6. and inclusive of a cost escalation component that ensures adequate capital funding is available to compensate for the expected change in costs over the life of a reconstruction project, and applied for a period of no more than three years from the end of the financial year in which the eligible disaster occurred.
7. Road infrastructure, escalation rates and the escalation calculation methodology must reflect the Territory-specific road construction cost escalation forecasts prepared annually by DIRDC.

### Variations to estimated reconstruction cost

1. Variations to estimated reconstruction costs are subject to Commonwealth approval and require evidence of exceptional circumstances to warrant the variation.
2. An accountable officer must ensure any variation of an estimated reconstruction cost is reported to DTF through the monthly returns process and evidence of the circumstances is retained and available to DTF on request.
3. Commonwealth reimbursement against an estimated reconstruction cost will remain fixed, unless a variation is approved by the Commonwealth.

### Independent technical review

1. An accountable officer must ensure an independent technical review is undertaken for reconstruction of essential public asset projects in the following four circumstances:

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| --- | --- |
| Application | Triggers for independent technical review |
| 1 | The estimated reconstruction cost for the project is $25 million or more. |
| 2 | Where an alternative reconstruction project solution is preferred and there is a variance between the estimated reconstruction cost for the original project and the preferred reconstruction project solution that is:* more than 50 per cent lower than the estimated reconstruction cost of the original project, and
* between $5 million and $25 million.
 |
| 3 | Where special circumstances are encountered giving rise to a variance in the estimated reconstruction cost for the project that is:* greater than 15 per cent of the estimated reconstruction cost of the original project, and
* greater than $10 million.
 |
| 4 | The Commonwealth, on receiving the estimated reconstruction cost for a project within the Territory’s financial year claim, elects to have it reviewed. |

1. An accountable officer must ensure any independent technical review is conducted and reported, using the templates at [DRFA Schedule B, Appendix A and B](https://www.disasterassist.gov.au/Documents/Natural-Disaster-Relief-and-Recovery-Arrangements/disaster-recovery-funding-arrangements-2018.pdf), being:
2. technical reviewer report
3. technical reviewer checklist.
4. An accountable officer must ensure when an independent technical review is required:
5. the agency provides a brief to the technical reviewer using the template at [DRFA Schedule B, Appendix C](https://www.disasterassist.gov.au/Documents/Natural-Disaster-Relief-and-Recovery-Arrangements/disaster-recovery-funding-arrangements-2018.pdf)
6. and DTF is notified by the agency within two business days of the agency providing the brief to the independent technical reviewer.
7. Notification and reporting to DTF must include the following:
8. the agency responsible for delivering the essential public asset reconstruction works
9. a unique project number, as allocated by the agency, for the reconstruction project to be undertaken
10. confirmation that the estimated reconstruction cost has been developed in accordance with this Treasurer’s Direction
11. the application scenario (that is, applications 1 to 4) for which the technical review is required
12. contact details of the technical reviewer undertaking the review
13. a copy of the agency’s brief to the technical reviewer.
14. An accountable officer must ensure the technical reviewer provides a report that meets the requirements of sections 8 and 9 of the [DRFA](https://www.disasterassist.gov.au/Documents/Natural-Disaster-Relief-and-Recovery-Arrangements/disaster-recovery-funding-arrangements-2018.pdf).

## Reporting

### Actual expenditure – monthly

1. An accountable officer of an agency that is responsible for restoring an essential public asset, in accordance with paragraphs 24 and 26, must report all actual expenditure on eligible measures to DTF through the monthly return process using the template provided at Attachment A (or as amended), by the due date set by DTF.
2. Reporting must include the following:
3. eligible expenditure incurred in the current financial year to date
4. expenditure acquitted against a corresponding estimated reconstruction cost, where applicable
5. expenditure forecasts for the remainder of the current financial year and for the following three financial years where a financial commitment exists but expenditure has not yet been incurred.
6. An accountable officer must attribute expenditure on an eligible assistance measure to the month in which it is acquitted.
7. When reporting expenditure delivered through a grant, acquittal occurs at the point of expenditure by the third party, not at the point the grant is issued.

### Estimated expenditure – quarterly

1. An accountable officer must report an initial cost estimated for reconstruction works to DTF:
2. within three months
3. and within the same financial year in which the estimate is developed.
4. An accountable officer must report estimated reconstruction costs for essential public asset reconstruction works to DTF, information must:
	1. be reported within 10 months from the end of the financial year in which the relevant eligible disaster occurred
	2. include variations to existing estimated reconstruction costs
	3. reconcile eligible expenditure against the corresponding estimated reconstruction costs
	4. include explanations for any movements in estimates between periods.
5. An accountable officer must ensure estimated reconstruction costs are only provided for assets that meet the definition of an essential public asset as defined at clause 1.1 and schedule 1 of the [DRFA](https://www.disasterassist.gov.au/Documents/Natural-Disaster-Relief-and-Recovery-Arrangements/disaster-recovery-funding-arrangements-2018.pdf).
6. An accountable officer must ensure supporting evidence, as defined at paragraphs 57, 58 and 61, is submitted to DTF prior to the inclusion of an estimated reconstruction cost in the quarterly return.

# Categories C and D measures

## Category C – Community recovery package assistance measures

1. A community recovery package may include:
	1. a fund for community organisations and community recovery activities
	2. recovery grants for small businesses and non-profit organisations
	3. recovery grants for primary producers.

## Category D – Exceptional assistance measures

1. Category D may enable the delivery of exceptional assistance measures not expressly defined in the DRFA that the Commonwealth considers appropriate to the circumstances.

## Evidence requirements

1. An accountable officer must work with DCM and DTF to identify recovery proposals for submission to the Commonwealth in any request for assistance under categories C or D.
2. An accountable officer must ensure expenditure relating to eligible assistance measures under categories C or D are incurred within 24 months from the end of the financial year in which the eligible disaster occurred.
3. When activities funded under categories C or D relate to the reconstruction of an asset owned by the Territory, an accountable officer must meet requirements applied to the reconstruction of essential public assets under category B, including:
	* + 1. collecting, maintaining and reporting pre and post-disaster condition, in accordance with paragraphs 56 to 62
			2. developing estimated reconstruction costs in accordance with paragraphs 63 to 65
			3. reporting actual expenditure in accordance with paragraphs 74 to 77
			4. reporting estimated expenditure in accordance with paragraphs 78 to 81.
4. Expenditure identified for inclusion in the Territory’s DRFA claim must be recorded and maintained by the agency responsible for restoring the asset in accordance with paragraphs 24 and 26.
5. All terms and conditions imposed through the DRFA, or separately in writing by the Commonwealth, must be met by agencies as directed by DCM and DTF.
6. Where an agency enters a funding arrangement directly with the Commonwealth to deliver activities under categories C or D, an accountable officer must report relevant details to the Director Security and Recovery, DCM and the Director Treasury Financial Services, DTF.

## Reporting

### Actual expenditure – monthly

1. An accountable officer must report actual expenditure on eligible measures to DTF using the template provided at Attachment A (or as amended), on a monthly basis by the due date set by DTF.
2. An accountable officer must ensure reporting includes the following:
3. eligible expenditure incurred in the current financial year to date
4. expenditure acquitted against a corresponding estimated reconstruction cost, where applicable
5. expenditure forecasts for the remainder of the current financial year and for the following three financial years where a financial commitment exists but expenditure has not yet been accrued.
6. Expenditure on an eligible assistance measure is reported against the month in which it is spent, or where eligible expenditure is incurred by local government, it is reported to DTF against the month grant expenditure is acquitted, not the month in which the Territory reimburses local government or provides a grant payment.

### Estimated expenditure – quarterly

1. An accountable officer responsible for restoring an asset in accordance with paragraphs 24 and 26 must provide initial cost estimates of expenditure for any asset construction works within three months from the date the affected asset becomes accessible by the agency.
2. An accountable officer must report estimated reconstruction costs for essential public asset reconstruction works to DTF in accordance with paragraphs 78 to 81.

# Additional appropriation to support disaster recovery expenditure

1. An accountable officer may, with endorsement from the portfolio minister, seek approval from the Treasurer for additional appropriation (Treasurer’s advance) to meet expenditure that relates to an eligible disaster event under DRFA, when his or her agency is unable to meet the expenditure from within its existing budget.
2. Pursuant to paragraph 95, an accountable officer must provide assurance that the DRFA requirements have been met.
3. Treasurer’s approval regarding additional funding must not be presumed.
4. An accountable officer must identify and report to DTF circumstances where the use of an approved Treasurer’s advance is no longer required, to enable excess supplementary appropriation to be returned to the Central Holding Authority.

# Public acknowledgement of Commonwealth assistance

1. An accountable officer with responsibility for delivery of an eligible measure must ensure:
2. any announcement of an eligible measure is through a joint media release or other joint announcement agreed with the Commonwealth, through DTF
3. and prior agreement is reached with the Commonwealth, through DTF, on the nature and content of any subsequent event, announcement, promotional material or publicity relating to a project for which the Territory may seek the DRFA.

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| Change history |
| **Version** | **Date** | **Author** | **Change details** |
| 1.0 | July 2019 | DTF Financial Policy | Initial version |