



Australian Government
Inspector-General of Taxation
Taxation Ombudsman

Policies, Plans and Procedures

Accountable Authority Instructions

July 2022

All IGTO employees, secondees and contractors are required to review and comply with the IGTO Policies, Plans and Procedures

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Where to find the IGTO policies, plans and procedures

Where to find the IGTO policies, plans and procedures

All officials are required to comply with the legislative requirements as well as our agency's Policies, Plans and Procedures (PPP). These PPPs and related Registers can be located as a:

Hard Copy: in the office of the Inspector General of Taxation and Taxation Ombudsman, with the Executive Assistant to the Inspector General of Taxation and Taxation Ombudsman, in the office of the Deputy Inspector General of Taxation and Taxation Ombudsman, with the Risk Manager and in the Library.

Electronic Copy: On the agency's SharePoint Home Page

Policy information summary

DESCRIPTION	DETAILS
Commencement Date	21 July 2022
Approved By	Karen Payne
Version Number	Version 1 2022
Previous Versions	2 May 2019
Last Reviewed	July 2022
Next Review	Biennially from date of issue
Accountable Officer	CFO
Relevant Legislation	<i>Public Governance, Performance and Accountability Act 2013.</i> <i>Public Governance, Performance and Accountability Rule 2014.</i>
Related Policies	Risk Management Policy Framework and Risk Register; Conflict of Interest Policy; Fraud Corruption and Control Plan; Security Plan; Operating Budget Policy
Related Procedures	Department of Finance – Accountable Authority Instructions - RMG 206 Payroll Procedures Expense Management Instructions
Key Terms	Link to a Glossary of Terms



Karen Payne
Inspector General of Taxation and Taxation Ombudsman
21 July 2022

Introduction

Introduction

These Accountable Authority Instructions (AAIs) are issued by the Inspector-General of Taxation (the **Inspector-General**) under [section 20A](#) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) to IGTO employees and officials on matters relating to the use of public resources in the delivery of policies, programs and services.

In accordance with the *Inspector-General of Taxation Act 2003*, and for the purposes of the *Public Service Act 1999*, the Inspector-General and the Australian Public Service employees so assisting the Inspector-General together constitute a Statutory Agency. The Agency is referred to as the Inspector-General of Taxation and Taxation Ombudsman or IGTO. The Inspector-General is the Head of that Statutory Agency and accordingly the Accountable Authority (**AA**) for the purposes of the PGPA Act.

These instructions apply to:

- Employees and officials of the IGTO
- officials of other entities that use or manage public resources for which the Inspector-General of Taxation is responsible.

To assist IGTO employees and officials in understanding their duties and responsibilities, the instructions contain links to relevant legislative requirements, guidance material, delegations and other instructions.

To find the meaning of any words or terms in these AAIs see the [Glossary of Terms](#).

Duties and responsibilities of IGTO employees and officials

[Section 13](#) of the PGPA Act defines an official of a Commonwealth entity as a person who is in, or forms part of, the entity. Officials of the IGTO include:

- (a) the Inspector-General of Taxation; or
- (b) a person who is an officer, employee or member of the IGTO; or
- (c) a person, or a person in a class, prescribed by an Act or the rules to be an official of the IGTO.

A consultant or independent contractor of the IGTO is not an official unless they are prescribed by an Act or a rule made under the PGPA Act.

[Sections 25 to 29](#) of the PGPA Act impose the following duties on all officials:

- a duty of care and diligence;
- a duty to act in honesty, good faith and for a proper purpose;
- a duty in relation to use of position;
- a duty in relation to use of information; and
- a duty to disclose interests.

Introduction

The duties in the PGPA Act are consistent with duties in the APS Code of Conduct. For APS employees, following the APS Code of Conduct will ordinarily meet the requirements of the PGPA Act duties.

Officials who do not discharge their general duties can be subject to employment sanctions, including termination of employment.

To meet these duties, officials are expected to exhibit a minimum standard of behaviour in exercising their powers or performing their functions. An official must comply with the finance law, which includes the PGPA Act, the [Public Governance, Performance and Accountability Rule 2014](#) (PGPA Rule), any other instruments made under the PGPA Act (including these instructions), and an Appropriation Act. These duties are in addition to any other legal duties that an official may have under their employment framework or through an employment contract.

For more information on these duties, see [Introduction to the PGPA Act for officials](#).

AAI 1A Policies

The AA is the only official who can issue formal written IGTO policy for the purposes of the PGPA and AAI's.

Instructions – All IGTO employees and officials

All IGTO employees and officials must comply with the IGTO policies in conjunction with the AAI's as appropriate.

AAI 1 Corporate Governance

This AAI provides instruction to IGTO employees and officials on activities relating to corporate governance, including:

AAI 1.1 Risk Management

AAI 1.2 Fraud Control

AAI 1.3 Insurance

AAI 1.4 Disclosure of interests

AAI 1.5 Accounts, records and non-financial performance information

AAI 1.6 Audit

AAI 1.1 Risk Management

Accountability and responsibility for IGTO's performance lies with the AA. This includes accountability for the IGTO's management of risk. The AA is responsible for developing and maintaining a written risk management policy that outlines the IGTO's risk management framework, which has regard to the requirements of:

- the Commonwealth Risk Management Policy; and
- the AS/NZS/ISO 31000:2018 Standard;
- ensure that the risk management framework is integrated with other business processes; and
- determine and describe in the risk management policy the attributes of the risk culture that the IGTO seeks to develop;

AAI 1 Corporate Governance

The AA has delegated responsibility for overseeing the management of risk to the Chief Risk Officer in accordance with the IGTO's Risk Management Policy and Framework. While overall accountability for risk management is with the AA, it is the responsibility of all IGTO employees and officials to appropriately manage risk.

Instructions – All IGTO employees and officials

You must comply with the IGTO's Risk Management Policy and Framework to ensure that your risk management practices are aligned to the IGTO's appetite and tolerance for risk, and consistent with the IGTO's methodology to assess and treat risks.

Instructions – Chief Risk Officer

You must:

- implement arrangements to ensure the effective communication and reporting of risk, both within the IGTO and with relevant external stakeholders;
- assess and maintain sufficient capability and resourcing to both implement the IGTO's risk management framework and manage its risks;
- review and update the IGTO's risk management framework, the application of its risk management practices, and its risks on a regular basis; and
- establish processes for risk management reviews, which must be effectively documented and endorsed at the appropriate level within the IGTO.

AAI 1.2 Fraud control

This section provides instructions to IGTO employees and officials involved in fraud control. AAs are required to take all reasonable measures to prevent, detect and deal with fraud relating to their entities ([section 10 of the PGPA Rule](#)). Fraud control includes:

- conducting regular fraud control assessments;
- implementing a fraud control plan that deals with identified risks;
- ensuring that the risk of fraud is taken into account in planning and conducting the activities of the IGTO; and
- ensuring fraud incidents and arrangements are reported appropriately.

Instructions – All IGTO employees and officials

You must:

- comply with the Commonwealth Fraud Control Policy; and
- act in accordance with the IGTO's Fraud and Corruption Control Plan.

AAI 1 Corporate Governance

Instructions – Chief Financial Officer

You are to ensure that the IGTO Fraud Control Plan and Fraud Control Policy is regularly reviewed and updated.

You are to:

- provide advice to the ARC and business areas on fraud matters as required;
- maintain the fraud control and investigations framework and related documents, including:
- prepare and maintain, in consultation with the IGTO Audit and Risk Committee, a Fraud Control Plan and Fraud Control Policy (both endorsed by the AA) which takes into consideration the Commonwealth Fraud Control Policy and the Commonwealth Fraud Guidance;
- report on fraud-related matters on behalf of the IGTO (including through the annual Australian Institute of Criminology survey); and
- coordinate the investigation of suspected fraud within the IGTO.

AAI 1.3 Insurance

This section provides instructions to IGTO employees and officials who arrange insurance for insurable assets and liabilities through Comcover, or workers' compensation insurance through Comcare or any other insurance arrangements with an insurance provider. Some commonly covered risks are:

- property loss, destruction or damage;
- general liability and professional indemnity;
- motor vehicle loss, destruction or damage;
- personal accident and travel;
- workers' compensation claims; and
- transit.

It is an entity's responsibility to ensure that appropriate coverage is maintained at all times and that changes to assets, liabilities and insurable risks generally are notified immediately to Comcover and incorporated into the entity's insurance program.

Comcover is not responsible for insurable risks that have not been included in the entity's insurance program.

AAI 1 Corporate Governance

Instructions –IGTO Employees and Officials responsible for insurance matters)

You must:

- disclose any insurance risks and report any potential insurance claim or incident to the IGTO CFO immediately;
- manage public resources in a way that minimises the risk of an insurance claim;
- not admit liability for, or settle any claim or incur any costs in connection with a claim, without the IGTO CFO first obtaining written consent of the insurer¹; and
- for relevant procurement, consult with the Treasury Central Procurement Team, per the Memorandum of Understanding (MOU).

Instructions – IGTO Chief Financial Officer and Chief Risk Officer

You must ensure that:

- the IGTO maintains up to date and appropriate policies of insurance with an insurer for appropriate insurance coverage;
- the IGTO’s risk profile and insurance is regularly assessed; and
- the insurance coverage does not purport to insure officials of the IGTO against liabilities arising from breach of duty under the PGPA Act; and
- the IGTO discloses any insurance risks and reports an insurance claim or incident to the insurer.

The timeliness of the above notification is crucial to ensure that the IGTO CFO is able to notify the insurer. Delay in notification could potentially hinder a claim.

AAI 1.4 Disclosure of interests

This section provides instructions on the requirement that IGTO employees and officials disclose material personal interests relating to the affairs of the entity ([section 29 of the PGPA Act](#) and [sections 12 to 16D of the PGPA Rule](#)). A similar requirement is contained in the Code of Conduct at [section 13\(7\)](#) of the [Public Service Act 1999](#) (PS Act) for the Australian Public Service.

The term ‘material personal interests’ could directly relate to an official’s personal role or, more broadly, to the overall purpose of the entity. Materiality depends on the size and nature of the interest and the surrounding circumstances. Material personal interests are not confined to financial or similar interests. To be material, a personal interest must be of a type that can give rise to a real or perceived conflict of interest.

The phrase ‘relating to the affairs of the entity’ is also meant to be read broadly. For example, it includes activities of the entity that involve collaboration with other entities inside or outside government.

¹ IGTO’s Comcover Insurance Policy

AAI 1 Corporate Governance

The overriding principle for a declaration of a material personal interest is, 'if in doubt, declare the interest'.

Instructions – All IGTO employees and officials

You must:

- comply with the IGTO's Conflicts of Interest Policy and the IGTO Fraud and Corruption Control Plan.
- disclose a material personal interest that relates to the affairs of the IGTO in accordance with that policy.

AAI 1.5 Accounts, records and non-financial performance information

This section provides instructions to IGTO employees and officials responsible for collecting and maintaining the accounts, records and non-financial performance information for the IGTO:

- The IGTO is required to keep accounts and records that properly record and explain the IGTO's transactions and financial position (section 41 of the PGPA Act) in accordance with the Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (**the PGPA Financial Reporting Rule**).
- Entities are required to keep records that explain the entity's performance in achieving its purposes ([section 37](#) of the PGPA Act).
- The Finance Minister and the IGTO's responsible minister are entitled to full and free access to the accounts, records and performance information of the IGTO (sections [37](#) and [41](#) of the PGPA Act).
- The Commonwealth Auditor-General may also direct an official to provide information (section 32 of the [Auditor-General Act 1997](#)).

Responsibility for the IGTO's accounts and records has been delegated and allocated to the CFO. Importantly, as a micro-agency, an MOU is in place with the Treasury to undertake a range of financial and accounting related responsibilities which includes specific delegations to the Treasury CFO to support these arrangements.

Instructions – All IGTO employees and officials

You must:

- maintain appropriate accounts, records and non-financial performance information to meet the requirements of the PGPA Act, the PGPA Rule and the PGPA Financial Reporting Rule;
- collect and maintain performance information that demonstrates how public resources have been used to achieve the purposes of the IGTO; and
- comply with any lawful request by the Finance Minister, the Minister responsible for the IGTO or the Commonwealth Auditor-General for access to the IGTO's accounts and records.

AAI 1 Corporate Governance

Instructions — IGTO CFO

You must ensure that:

- all financial accounts and records are kept as required;
- charts of accounts are established and maintained to accurately reflect transactions in the financial records for management decision-making purposes and to ensure compliance with external reporting requirements;
- IGTO's accounting policies and procedures and business processes are maintained;
- annual financial statements of the IGTO are prepared in accordance with reporting requirements and are included in the IGTO's annual report to the Minister; and
- budget estimates and annual financial statements are approved.

Instructions – All IGTO employees and officials (including relevant Treasury officials per the MOU) involved with preparing accounting records and financial statements

You must ensure that:

- the preparation of accounting records and financial statements is done in accordance with reporting requirements;
- all accounts and records are retained and destroyed in accordance with the General Disposal Schedules issued under the *Australian Archives Act 1983*; and
- that all material published on the IGTO website meets minimum government online publishing standards and be approved by either the AA or IGTO CFO.

AAI 1.6 Audit

This section provides instructions to officials on the IGTO audit program. The AA must establish an audit committee (section 45 of the PGPA Act) and may also establish internal audit functions to help ensure that the entity is governed in a way that:

- promotes the proper use and management of public resources;
- promotes the achievement of the purposes of the entity; and
- promotes the financial sustainability of the entity.

Externally, the PGPA Act stipulates that the Auditor-General:

- must audit the annual financial statements of the entity (sections 42 and 43); and
- may be requested to audit the annual performance statements of the entity (section 40).

The AA has delegated responsibility for chairing the Audit and Risk Committee to an independent committee member. The AA has engaged an external service provider to perform the internal audit function for the IGTO.

AAI 1 Corporate Governance

Instructions – All IGTO employees and officials

You must cooperate with:

- the IGTO's internal audit function or any service provider engaged to provide an internal audit function;
- the IGTO's Audit and Risk Committee; and
- the Commonwealth Auditor-General represented by officials of the Australian National Audit Office (ANAO) or any service provider engaged by the ANAO to perform an external audit of the IGTO's financial statements.

Instructions – IGTO CFO

You must consider any recommendations made by auditors in our agency's planning and work processes.

Instructions – Secretary to the Audit and Risk Committee (ARC)

You must ensure that:

- an agenda for each ARC meeting is prepared;
- minutes for each ARC meeting are maintained; and
- the ARC Charter is maintained

AAI 2 Procurement, grants and other commitments and arrangements

This part covers instructions to officials on the following topics relating to spending money:

AAI 2.1 Approving commitments of relevant money

AAI 2.2 Arrangements relating to relevant money

AAI 2.3 Procurement

AAI 2.4 Inter-entity cooperation and agreements

AAI 2.5 Guarantees, warranties and other contingent liabilities

AAI 2.6 Official hospitality

AAI 2.7 Official travel

AAs are required to promote the proper use and management of the public resources for which they are responsible (see section 15 of the PGPA Act). Consistent with this duty, an AA can establish controls to ensure that officials consider the proper use (i.e. efficient, effective, economical and ethical use) of public resources when making decisions that involve:

- commitments of relevant money (see section 23(3) of the PGPA Act); and
- entering into arrangements relating to relevant money or other Consolidated Revenue Fund (CRF) money (see section 23(1) of the PGPA Act).

‘Relevant money’ is money that the Commonwealth or a corporate Commonwealth entity holds as cash or in a bank account (see section 8 of the PGPA Act). Relevant money becomes ‘committed’ when an entity undertakes an activity that results in an obligation to pay relevant money. Examples include entering into an arrangement under which relevant money will become payable, including obligations that are contingent upon certain events occurring, such as indemnities, guarantees and warranties.

‘Other CRF money’ is money that forms part of the CRF but is not relevant money (see section 105(2) of the PGPA Act). Other CRF money can include money of a kind prescribed by the PGPA Rule.

An ‘arrangement’ can be a contract, agreement, or deed of understanding (see section 23 of the PGPA Act). This is a broad definition and can include a range of agreements such as Memorandum of Understandings (MOUs), standing offers and grant agreements. It also includes any arrangement that involves a contingent liability (i.e. a commitment that may give rise to a cost as a result of a future event), such as an indemnity or guarantee.

Using and managing relevant money in accordance with these instructions is one way officials can demonstrate that they are meeting their duties under sections 25 to 29 of the PGPA Act.

AAI 2 Procurement, grants and other commitments and arrangements

AAI 2.1 Approving commitments of relevant money

To ensure the proper use of public resources, this section provides instructions to IGTO employees and officials on:

- when you are required to seek approval for a commitment of relevant money;
- if you are delegated or authorised to approve a commitment of relevant money, the options, risks and outcomes you must consider;
- if you are not delegated or authorised to approve a commitment of relevant money, the information you must provide to the delegate or authorised official.

Section 23(3) of the PGPA Act gives an AA the power to approve a commitment of relevant money.

The AA has delegated a power to approve relevant commitments within limits to specific IGTO employees (the IGTO Delegation Instrument).²

Section 18 of the PGPA Rule sets out requirements for officials who are delegated the authority to commit relevant money.

The CFO may also issue relevant instructions, procedures or guidelines to support efficient and effective operation of this instruction.

Instructions – All IGTO employees and officials

If an approval for a commitment of relevant money is required, you must:

- ensure that there is sufficient appropriation;
- ensure that the commitment of relevant money will be a proper use of public resources;
- not act inconsistently with any relevant policies of the Australian Government (e.g. coordinated procurement);
- not approve a commitment of relevant money unless you have been delegated the power to do so and you comply with any relevant directions in the delegation;
- if you are not delegated the power, you must seek approval for the proposed commitment of relevant money from an authorised delegate or the AA; and
- record any approval of a commitment of relevant money in accordance with section 18 of the PGPA Rule.
 - if you provide verbal approval for a commitment of relevant money, you must record the approval in writing as soon as practicable after giving it;
 - if a commitment involves other CRF money, you must comply with the instruction
- comply with the Delegation Instrument and CFO instructions and guidelines.

² See the IGTO Delegation Instrument (*Inspector-General of Taxation and Taxation Ombudsman's Public Governance, Performance and Accountability Act Financial Delegation made under Section 110 of the Public Governance, Performance and Accountability Act 2013*).

AAI 2.2 Enter into, vary or administer an arrangement

To ensure the proper use of public resources, this section provides instructions to IGTO employees and officials on entering into, varying and administering arrangements.

Section 23(1) of the PGPA Act gives an accountable authority the power to enter into, vary or administer an arrangement, on behalf of the Commonwealth, in relation to the affairs of the entity. The AA has delegated this power to specific officials, including specific Treasury and IGTO employees and officials who are identified in the IGTO Delegation Instrument.

An arrangement is a contract, agreement, deed or understanding (section 23 of the PGPA Act). This is a broad definition and includes a range of agreements, such as memoranda of understanding, standing offers and grant agreements. It also includes any arrangement that involves a contingent liability (i.e. a commitment that may give rise to a cost as a result of a future event), such as an indemnity or guarantee.

Instructions – IGTO employees and Officials who have been delegated power to enter into or vary arrangements

You must not enter into an arrangement unless it is within the scope of your delegation or authorisation.

You must comply with the relevant legislation, rules and instructions that apply to the proposed arrangement, that is:

- for acquiring goods and services – the Commonwealth Procurement Rules (see Procurement);
- for arrangements that include the provision of an indemnity, guarantee or warranty – the instructions, Indemnities, guarantees and warranties; and
- for arrangements governed by other legislation, that other legislative scheme.

You must not vary an arrangement unless:

- it is within the scope of your delegation or authorisation; and
- a new commitment of relevant money has been approved under [section 23](#) of the PGPA Act, if required by these instructions.

Administering an arrangement includes making payments pursuant to that arrangement. A person who undertakes decision-making functions in relation to an arrangement, would be administering the arrangement. For example, a contract manager might make decisions that a milestone has been reached by the contractor and that payment is to be made to the contractor for reaching the milestone. The provision of goods and services received constitutes the exercise of a section 23(1)(b) power.

AAI 2 Procurement, grants and other commitments and arrangements

A person performing processing tasks in relation to an arrangement, without making any decisions about the arrangement, is not administering the arrangement for the purposes of section 23(1)(b).

Instructions – IGTO employees and Officials who have been delegated power to administer arrangements

You must not administer an arrangement unless it is within the scope of your delegation or authorisation.

You must manage an arrangement to:

- ensure the proper use of public resources; and
- ensure that resources are used to achieve the purposes and outcomes of the IGTO.

AAI 2.3 Procurement

This section provides guidance on procurement which covers the entire process of buying goods and services. Procurement:

- begins when a need has been identified and a decision has been made on the need to purchase a good or service;
- continues through the processes of risk assessment, seeking and evaluating alternative solutions, the awarding of a contract, the delivery of and payment for the goods and services and, where relevant, the ongoing management of the contract and consideration of disposal of goods; and
- also includes the acquisition of goods and services on behalf of another entity or a third party.

For more information on the Commonwealth's procurement framework see the [Finance website](#).

Commonwealth procurement

The Commonwealth operates a devolved procurement framework where Commonwealth entities are responsible for undertaking their own procurement processes in order to meet their business needs. The [Commonwealth Procurement Rules](#) (CPRs) set out the basic rules that apply to entity procurement activities.

The CPRs are a legislative instrument issued by the Finance Minister under section 105B(1) of the PGPA Act. Australia is party to a range of free trade arrangements, and relevant international obligations have been incorporated into these CPRs.

Achieving value for money is the core rule of Commonwealth procurement. When conducting a procurement, officials must consider the relevant financial and non-financial costs and benefits of each submission including, but not limited to; quality of the goods and services, fitness for purpose, relevant experience and performance history, flexibility of the proposal, environmental sustainability and whole of life costs to inform a value for money assessment.

If a procurement is not for the ordinary services and functions of government, you must ensure it is authorised by other legislation, e.g. the [Financial Framework \(Supplementary Powers\) Regulations](#).

AAI 2 Procurement, grants and other commitments and arrangements

The Treasury Procurement Team is available for procurement advice support as service provider under the MOU. The CFO may also issue relevant instructions, procedures or guidelines to support efficient and effective operation of this instruction.

Instructions – All IGTO employees and officials

You must

not enter into an arrangement for a procurement unless you have been authorised to do so (authorised by the AA or via a delegation of AA); and

comply with the IGTO's Procurement Policy as well as the Commonwealth Procurement Framework, Commonwealth Procurement Rules (CPRs) and relevant Commonwealth policies; and

- comply with the IGTO Delegation Instrument; and
- comply with the relevant CFO instructions and guidelines.

AAI 2.4 Inter-entity co-operation and agreements

Sections 17 and 18 of the PGPA Act impose duties on the AA to:

- encourage officials to cooperate with others to achieve common objectives; and
- consider the administrative requirements that the IGTO imposes on others.

Further, section 15 requires the AA, when making decisions for the purpose of governing the IGTO, to take into account the effect of those decisions on public resources generally.

On a day-to-day basis, officials from different Commonwealth entities work together to undertake a number of activities, including to deliver government services, make payments, formulate national policies, implement complex reforms, and exchange information and specialist expertise. Entities can tailor inter-entity agreements to suit the specific situation and range of requirements.

Arrangements between the IGTO and other Commonwealth entities must be documented. A documented relationship may include: a memorandum of understanding, exchange of letters, business partnership, a service level agreement or some other document agreed between the parties.

Instructions – All IGTO employees and officials

When developing an inter-entity agreement, you must clearly articulate:

- the objectives of the agreement, including desired outcomes and timeframes;
- the roles and responsibilities of the parties;
- the details of the activities, including specification of services or projects to be undertaken;
- the resources and timeframe to be applied by parties and resource management framework issues;
- the approach to identifying and sharing risks and opportunities involved;
- which entity collects performance reporting data;

AAI 2 Procurement, grants and other commitments and arrangements

- agreed modes of review and evaluation; and
- agreed dispute resolution arrangements.

You must ensure that an inter-entity agreement addresses accountability requirements, including the requirements in the PGPA Act, to enable the AA to meet her responsibilities under the Commonwealth Resource Management Framework.

Instructions – All IGTO employees and officials involved in establishing inter-entity agreements that involve financial commitments

You must not enter into an inter-entity agreement that commits the IGTO, or another entity's current or future appropriation, unless you have been delegated the authority, or authorised by a delegate, to do so under section 23 of the PGPA Act or other legislation (such as section 32B of the [Financial Framework \(Supplementary Powers\) Act 1997](#)).

When undertaking activities that commit or might commit relevant money, you must comply with the requirements under section 18 of the PGPA Rule (see [Approving commitments of relevant money](#)).

AAI 2.5 Guarantees, indemnities, and warranties, on behalf of the Commonwealth

This section provides instructions for IGTO employees and officials entering into an arrangement that requires the Commonwealth to provide an indemnity, guarantee or warranty.

Providing an indemnity, guarantee or warranty creates a contingent liability. A contingent liability is a commitment that may give rise to a cost as a result of a future event. Contingent liabilities are generally used to allocate risk between parties to an arrangement. Risk needs to be managed by the party that is best placed to manage it.

The Finance Minister has delegated the power in section 60 of the PGPA Act to provide (grant) an indemnity, guarantee or warranty on behalf of the Commonwealth to the AA of non-corporate Commonwealth entities.

The Finance Minister has not delegated the power to enter into loan guarantees.

Instructions – All IGTO employees and officials

You must not enter into an arrangement that includes the giving of an indemnity, guarantee or warranty, unless you have been delegated the power to grant an indemnity, guarantee or warranty on behalf of the Commonwealth.

AAI 2 Procurement, grants and other commitments and arrangements

Instructions – IGTO employees and Officials delegated the power to enter into a guarantee, indemnity or warranty

You must:

- comply with the directions in the delegation when entering into an arrangement that involves an indemnity, guarantee or warranty;
- not provide an indemnity that would expressly meet the costs of civil or criminal penalties of the indemnified party;
- not enter into an arrangement that involves an indemnity, guarantee or warranty with another non-corporate Commonwealth entity; and
- if the arrangement involves a loan guarantee, obtain written approval from the Finance Minister for the loan guarantee.

AAI 2.6 Official hospitality

Official hospitality generally involves the use of public resources to provide hospitality to persons other than entity officials to facilitate the achievement of one or more IGTO objectives. Official hospitality may include the provision of refreshments, entertainment, gifts of property, prizes or other benefits.

For instructions relating to the gifting of relevant property, see *AAI 6 Managing property*.

Instructions – All IGTO employees and officials

You must:

- not enter into an arrangement to provide official hospitality unless you have been authorised by the AA to enter into such an arrangement.
- act in accordance with the Commonwealth Procurement Rules when procuring goods or services to provide official hospitality (see Procurement).

Any decision to spend relevant money on official hospitality must be publicly defensible and comply with the IGTO's Code of Conduct.

AAI 2 Procurement, grants and other commitments and arrangements

AAI 2.7 Official travel

Official travel is any travel where a Commonwealth entity is ultimately responsible for any of the direct or indirect costs associated with that travel. This includes travel by employees, officials, contractors and consultants to undertake work duties at the direction of the employer to achieve one or more Commonwealth objectives.

Official travel should only be undertaken when there is a demonstrated business need and when other communication tools, such as teleconferencing and videoconferencing, are an ineffective option.

Arrangements for the purpose of official travel will generally be entered into under section 23 of the PGPA Act. In limited cases, employees or officials may need to enter into an arrangement for official travel under section 32B of the [FFSP Act](#), or other specific legislation.

Instructions – All IGTO employees and officials

You must not enter into an arrangement for official travel unless you have been authorised by the AA to enter into an arrangement of this type.

You must comply with any relevant IGTO Travel Policy.

AAI 3 Making payments of relevant money

This AAI provides instruction to officials on making payments of relevant money, the payment of accounts, discretionary compensation payments and taxation obligations.

AAI 3.1 Payments of relevant money

AAI 3.2 Corporate credit cards and credit vouchers

AAI 3.3 Taxation obligations

These instructions apply to all payments, including manual and automated payments. A payment involves the transfer of cash, the issuing of instructions to process an electronic funds transfer, the execution and issuing of a cheque, the use of a credit card, or the transfer of funds through another process.

AAI 3.1 Payments of relevant money – (a) other than payroll

The authority to administer an arrangement, including making a payment in accordance with an arrangement, comes from section 23(1)(b) of the PGPA Act. The AA has delegated to specific IGTO employees and officials, including specific Treasury officials, certain powers as set out in the IGTO Delegation Instrument.

Instructions – All IGTO employees and officials

You must not approve a payment of relevant money unless:

- the arrangement has been approved by a delegate able to approve a commitment of relevant money (under section 23(3) of the PGPA Act);
- you have been authorised to approve a payment (under section 23(1) of the PGPA Act);
- the supplier's invoice:
 - provides the details needed for accounting and taxation purposes;
 - reflects the terms of the arrangement which was entered into; and
 - has credited any previous payment was made to them, if such payment was made;
- the payment is appropriate and in accordance with any directions; and
- you have obtained written confirmation from an officer who is authorised to administer the AA's internal budget (IGTO Budget Officer) that the above instructions have been met and that they have sighted the relevant supporting records.

AAI 3 Making payments of relevant money

Cost Centre Managers (CCMs) have specific responsibility for the payment of relevant money in relation to commitments approved by delegates. The relevant cost centre manager retains and refers approval documentation directly in the relevant Financial Management Information System (FMIS) operated by the Treasury, as shared services provider per the MOU, for processing to effect payment. All officials need to be aware that additional approval and reconciliation steps are required for IGTO's Commonwealth Credit Cards and Cabcharge Cards (see Commonwealth Credit Cards and Cabcharge Cards).

Payment of amount owed to person at time of death (payment pending probate).

A payment pending probate relates to an amount which the Commonwealth owes to a person at the time of their death.

The Finance Minister has delegated to the AA the power to authorise a payment to the person who the delegate considers should receive the payment of an amount which, at the time of the person's death, the Commonwealth owed to the person.

Instructions – All IGTO employees and officials

You must not authorise a payment pending probate, unless you have been delegated the power to do so.

If a payment pending probate has been authorised by the AA or a delegate, before organising with the Treasury to make the payment, you must confirm with the IGTO CFO that there is an available appropriation for the payment and that you have the authority to allow the payment.

AAI 3 Making payments of relevant money

AAI 3.1 Payments of relevant money – (b) payroll

The authority to administer an arrangement, including making a payment in accordance with an arrangement, comes from section 23(1)(b) of the PGPA Act. The AA has delegated to specific IGTO employees and officials, including specific Treasury officials, certain powers as set out in the IGTO Delegation Instrument in relation to payroll.

Instructions – Delegated IGTO employees and officials****The Payroll Procedures apply to all employees of IGTO involved in authorising and verifying the payment or processing of payroll.**

A relevant delegate (being either the Business Operations Director or in their absence the General Manager) must not approve a payment of relevant money unless:

- the arrangement has been approved by a delegate able to approve a commitment of relevant money (under section 23(3) of the PGPA Act) for payroll purposes;
- the delegate has been authorised to approve a payment (under section 23(1) of the PGPA Act);
- the trial pay:
 - has been reviewed and approved by the relevant delegate for accuracy of each pay to each employee;
 - has been independently reviewed and approved by the relevant Budget Officer under their delegation, as part of segregation of duties, and the Budget Team then make a recommendation to the relevant delegate regarding internal budget availability as well as CFO delegate approval;
 - Single Touch Payroll (STP) requirements and STP authorisation requirements have been satisfied;
 - reflects the terms of the arrangement which was entered into; and
 - relevant approval emails and entries into the Aurion Service Centre have been recorded by the respective delegates;
- the payment is appropriate and in accordance with any directions.

Treasury – Chief Financial Officer has delegated responsibility for the payment of relevant monies, as committed by the relevant delegate, to the relevant parties, including staff. The relevant cost centre manager for payroll, being the Business Operations Director, retains all trial pay and final pay documentation.

AAI 3 Making payments of relevant money

AAI 3.2 Corporate credit cards

This AAI provides instruction to IGTO employees and officials who hold a corporate credit card and/or a Cabcharge card about the use of Commonwealth Credit Cards (CCCs) and Cabcharge cards.

At the date of issue of these AAI's:

- Corporate credit cards are on issue to the IGTO, the Deputy IGTO and the General Manager.
- Cabcharge cards are on issue to most IGTO officers.

CCCs and Cabcharge cards are issued to obtain cash, goods or services on credit (i.e. with payment deferred).

The overall management of the CCC and Cabcharge facilities has been outsourced per the MOU to the Treasury as shared services provider.

Instructions – All relevant IGTO employees and officials

You may only use a credit card, credit card number or credit voucher that has been issued to you or that you are specifically authorised to use.

You must:

- comply with the IGTO's Travel and Employee Reimbursement/Expense Policy regarding the type of expenditure and any policies issued by the IGTO regarding credit card usage;
- ensure that any corporate credit cards or credit vouchers issued to you are stored safely and securely;
- ensure that your use of a corporate credit card or credit voucher is consistent with any approval given, including any conditions of the approval;
- consider whether using a corporate credit card or credit voucher would be a proper use of public resources (for example, whether it would be the most cost-effective payment option in the circumstances);
- ensure that any requirements in AAI 2.1 Approval and commitment of relevant money have been met before using a corporate credit card or credit voucher to commit relevant money, where practicable; and
- acquit credit card transactions on a regular basis.

You must not use your corporate credit card or a credit voucher for personal use.

AAI 3 Making payments of relevant money

AAI 3.3 Taxation obligations

This section provides officials with instructions on how to maintain appropriate records and how to meet Fringe Benefits Tax (FBT) and Goods and Services Tax (GST) obligations.

Instructions – All IGTO employees and officials

You must maintain appropriate records and provide information as requested to enable the IGTO to meet its taxation obligations.

Before seeking approval for a proposed commitment of relevant money, you must:

- consider the potential FBT implications of the proposed commitment; and
- ensure that the price to be charged for the goods and/or services is inclusive of GST, where applicable.

You must ensure that a valid tax invoice is obtained for each purchase to allow the IGTO to claim input tax credits for the purposes of GST, where applicable. You must ensure that all contracts for the acquisition or sale of goods and services by the IGTO appropriately address taxation issues. (For example - a tax compliant invoice for GST and other purposes must include: name of supplier, ABN, price of taxable supply, date of issue, etc.)

Instructions – CFO, Business operations Manager Budget Officers and relevant Treasury officials

The CFO is responsible for the management of the Agency's taxation obligations that are unrelated to payroll (GST, BAS, tax withholding and FBT).

The Business Operations Manager is responsible for the management of the Agency's taxation obligations in relation to the payroll commitment delegations (including PAYG and superannuation calculations).

The preparation and management of the Business Activity Statements (BAS), Fringe Benefits Tax (FBT) returns and other relevant reporting including Taxable Payments Annual Return (TPAR) and related materials is undertaken by Treasury officials per the MOU.

The Budget officers undertake review and recommendation of these taxation requirements as produced by the Treasury.

The CFO considers the Budget officers' review and recommendations and is responsible for approving and signing any tax related declarations.

AAI 3 Making payments of relevant money

AAI 3.4 Drawing rights

Drawing rights allow agencies to set conditions and limits over who can make a payment of public money or for a designated Special Account appropriation, determine who can draw upon an appropriation.

Section 27 of the Financial Framework (Supplementary Powers) Act 1997 allows the Finance Minister to issue, revoke and amend drawing rights. This power has been delegated to the Treasury CFO under the IGTO Delegation Instrument per the All Banking Arrangements section.

Instructions – Treasury CFO

You must exercise a drawing right in accordance with any limits and conditions imposed on the drawing right.

Before making a payment of relevant money, and exercising a drawing right, you must ensure that:

- the payment is consistent with the purposes of the appropriation under which it is proposed to be made; and
- there is sufficient available appropriation to cover the proposed payment.

If you are issued with a drawing right to allow the payment of an amount of public money which is required by law, and there is an available appropriation for that payment, you must exercise the drawing right in full.

You are responsible for ensuring the development and maintenance of an efficient and effective system to monitor and record payments from official advances and official bank accounts and ensure that the payments are not inconsistent with the AA's delegation limits and conditions.

When issuing, revoking or amending drawing rights, you must comply with the directions in the delegation from the Finance Minister or the AA's delegation.

You may only issue or amend drawing rights in respect of appropriations for which the AA is responsible.

You may revoke any drawing right issued by you, or your delegate.

Where a law requires the payment of an amount of public money, and there is an available appropriation for that payment, you must issue sufficient drawing rights to allow the amount to be paid in full.

AAI 4 Managing relevant money

AAI 4 Managing relevant money

This AAI provides instruction to officials on the proper management of relevant money. This includes:

AAI 4.1 Receiving relevant money;

AAI 4.2 Banking; and

AAI 4.3 Loss of relevant money

AAI 4.1 Receiving relevant money

Instructions – All IGTO employees and officials

If you receive relevant money you must ensure the safe custody of the money.

If it is bankable money you must refer this to the IGTO CFO to arrange credit or deposit of the money into the account of the IGTO with a bank:

- before the end of the next banking day; or
- before the end of a period determined by the IGTO CFO.

You must ensure that relevant money is only ever credited or deposited into an IGTO official bank account.

If you receive relevant money that is not bankable money then you must deliver it to the AA

AAI 4.2 Banking

The Finance Minister has delegated to the AA the power to enter into transactional banking agreements, and to open and maintain bank accounts, in Australia. The Treasury CFO is empowered, per the IGTO Delegation Instrument and consistent with requirements of the shared services MOU, to undertake all banking arrangements.

Instructions – All IGTO employees and officials

You must not maintain an IGTO bank account, unless you have been delegated the power to do so by the AA.

You must not enter into an agreement with a bank for banking business services in relation to the IGTO, unless you have been delegated the power to do so by the AA.

AAI 4 Managing relevant money

Instructions – Treasury CFO

You must administer and maintain the IGTO's bank accounts consistent with the terms of the IGTO Delegation Instrument and consistent with the requirements of the memorandum of understanding between the IGTO and Treasury agencies.

AAI 4.3 Loss of relevant money in the custody of an official or through misconduct

All officials must ensure the security of any relevant money they have custody of. A loss of relevant money may result in a debt owed to the Commonwealth.

Instructions - All IGTO employees and officials

You must not misuse or improperly dispose of relevant money.

You are responsible for the security of any relevant money you receive, or have custody of, and must take reasonable steps to safeguard the money from loss.

If a loss of relevant money occurs whilst the money is in your custody, you will be liable to pay the Commonwealth an amount equal to the loss, unless you took reasonable steps to prevent the loss.

AAI 5 Managing debts and amounts owing to the Commonwealth

This part covers instructions to IGTO employees and officials on the management of debts and amounts owing to the IGTO, and includes the following topics:

AAI 5.1 Debt management recovery (write-off);

AAI 5.2 Waiver of amounts owing to the Commonwealth; and

AAI 5.3 Payment by instalments or deferral of the time for payment

A debt is an amount owing to the Commonwealth that is known (or capable of being objectively determined) and is not disputed, due for payment now, and capable of being recovered in an action for debt (e.g. an official who is overpaid salary, or a person who has been overpaid a social security payment, may owe a debt to the Commonwealth).

An amount owing to the Commonwealth includes all debts owed to the Commonwealth, as well as amounts that are not yet due for payment (e.g. an invoice has been issued but payment is not due until the following month).

The AA is required to ensure the proper use and management of public resources (section 15 of the PGPA Act). This includes recovery of debts unless waived or written off. The AA has authorised the CFO to pursue recovery of debt unless the debt has been waived or written off.

AAI 5.1 Debt Management recovery (write-off)

This section provides instructions on the recovery and non-recovery of debts. The AAs are required to recover all Commonwealth debts for which they are responsible in accordance with the proper use and management of public resources (section 15 of the PGPA Act) and section 11 of the PGPA Rule, unless:

- the debt has been written off as authorised by an Act;
- they consider that the debt is not legally recoverable or
- recovery of the debt is not economical to pursue.

An AA may delegate to officials their authority in section 11 of the PGPA Rule to approve the non-recovery of a debt.

A decision to not recover a debt does not legally extinguish the debt. For example, if the debtor's circumstances change in the future, the debt can be reinstated and pursued. The only way to legally extinguish a debt or other amount owing to the Commonwealth is for the Finance Minister (or delegate) to waive the amount owing under section 63 of the PGPA Act (see [Waiver of amounts owing to the Commonwealth](#)).

AAI 5 Managing debts and amounts owing to the Commonwealth

It is expected that appropriate legal advice should be obtained in relation to recovery of material debt amounts.

Fringe benefits tax – for example loan fringe benefits – can arise on any debt that is not recovered for the period that the debt remains outstanding (including indefinitely).

Fringe benefits tax – for example debt waiver fringe benefits – can arise on any debt that is extinguished by the Finance Minister.

Fringe benefits tax is payable from the IGTO Budget appropriations and this should be considered as part of any relevant delegation and decision to not recover or extinguish a debt.

Instructions – IGTO employees and Officials with a delegation to pursue debt recovery

You must cease any incorrect or ongoing overpayments as soon as you are made aware of them, and determine the amount owing to the Commonwealth or Commonwealth entity.

You must pursue recovery of each debt for which the AA is responsible, except debts that are:

- written off as authorised by an Act
- not legally recoverable; or
- not economical to pursue.

Instructions – All IGTO employees officials

You must ensure that a decision not to pursue the recovery of a debt is approved by the AA or a delegate under section 11 of the PGPA Rule.

AAI 5.2 Waiver of amounts owing to the Commonwealth

A waiver is a special concession granted to an individual or other body that extinguishes a debt or other amount owing to the Commonwealth. This means that the amount owing is completely extinguished and can no longer be recovered (even if the debtor's circumstances change in the future). Waivers are a last resort in circumstances where the recovery of the debt would be inequitable or cause ongoing financial hardship.

The debtor (the person owing the Commonwealth debt) may apply to the Finance Minister for a waiver of the debt.

The Finance Minister may waive an amount owing to the Commonwealth under section 63 of the PGPA Act (subject to some additional requirements for large amounts; see section 24 of the PGPA Rule). The Finance Minister has also delegated (with appropriate financial limits) this power to the Secretary of Finance, and to the accountable authority of the Australian Securities and Investments Commission for use in limited circumstances.

AAI 5 Managing debts and amounts owing to the Commonwealth

Instructions – All officials

You must not approve the waiver of an amount owing under the PGPA Act unless you are delegated the power to waive the amount owing under section 63 of the PGPA Act.

You must ensure that all requests for waiver of a debt are referred to the Finance Minister.

AAI 5.3 Payment by instalments or deferral of the time for payment

This section provides instructions on permitting payment by instalments or deferral of the time for repayment of a Commonwealth debt. Amounts owing to the Commonwealth are generally required to be paid in full immediately when they become due. However, there may be circumstances that warrant allowing a payment to be made by instalments, or deferring the time for payment.

Instructions – All IGTO employees and officials

You must refer requests to:

- allow the repayment of an amount owing to the Commonwealth by instalments; or
- defer the time for payment of an amount owing to the Commonwealth, to the AA or a delegate with the relevant power under section 63 of the PGPA Act.

AAI 6 Managing property

AAI 6 Managing property

This part covers instructions to officials on:

AAI 6.1 Procuring or acquiring relevant property

AAI 6.2 Gifts and donations

AAI 6.3 Finding property on the IGTO's premises

AAI 6.4 Custody, use and management of relevant property

AAI 6.5 Disposing of relevant property (including gifting)

AAI 6.6 Loss and recovery of relevant property

Relevant property is property that is owned by or held by the Commonwealth or the IGTO, or any other thing prescribed by the PGPA Rule (see section 8 of the PGPA Act). It includes:

- real and leasehold property (such as, land and buildings); and
- other goods or assets such as:
 - equipment and furniture;
 - stationery and office supplies;
 - vehicles and fuel;
 - clothing and uniforms;
 - Information Technology systems and devices and telecommunication devices and assets;
 - intellectual property and other intangible items;
 - heritage and cultural assets;
 - documents and/or data that represent value, such as shares, bonds, debentures and other securities; and
 - accounts and records;
- leased assets and property held by the IGTO on behalf of someone else; and
- gifts given to the IGTO and its officials.

AAI 6 Managing property

Specific legislation and policies apply to the acquisition, ownership, management and disposal of particular types of relevant property. Acquisition of property under specific legislation is subject to the provisions of the specific legislation. For example, relevant property which involves land, buildings and/or public works may be subject to the following:

- the Lands Acquisition Act 1989; and
- the Public Works Committee Act 1969.

AAI 6.1 Procuring or acquiring relevant property

This section provides instructions on procuring relevant property (by lease or purchase).

Acquisition of relevant property under specific legislation, such as the acquisition of any interest in real property under the [Lands Acquisition Act 1989](#), is subject to the provisions of the specific legislation.

Instructions – IGTO employees and officials with authorisation or delegation

When procuring relevant property, you must act in accordance with the instructions on procurement (see AAI 2 Procurement and other arrangements).

AAI 6.2 Gifts and donations

IGTO employees and Officials, in the course of their work, may be offered gifts such as souvenirs, bottles of wine and personal items, or benefits such as sponsored travel, hospitality, accommodation or entertainment.

Generally, IGTO employees and officials cannot accept gifts or benefits in the course of their work. There may be rare occasions in which accepting a gift is appropriate for cultural or relationship development reasons. IGTO employees and Officials need to carefully consider the appropriateness of a gift or benefit before accepting or rejecting it. The receipt of gifts, entertainment and hospitality will only be acceptable where it does not influence, and could not be perceived to influence, objective business judgement.

IGTO employees and Officials must comply with any Government requirements and guidelines – including the APS Code of Conduct. This includes a requirement to publicly disclose the gifts offered and accepted in accordance with Government Guidelines (including the requirement of the Australian Public Service Commission *Guidance for Agency Heads: Gifts and Benefits* to disclose quarterly any gift above AUD 100 (excluding GST) received by the heads of agency).

IGTO employees and Officials must record any gift, hospitality or entertainment they are offered which equals or exceeds AUD \$100.00 in value (whether or not it is accepted) in the gift register. Before any gift, hospitality or entertainment valued at AUD \$100.00 or more is accepted, IGTO employees and officials must obtain prior approval from their manager.

Gifts provided to officials in the course of their work immediately become relevant property when received.

AAI 6 Managing property

In determining whether a gift or benefit should be accepted, the agency head should take into account a range of factors, including the type and significance of the gift or benefit, whether it gives rise to a real or apparent conflict of interest, and whether it is part of an exchange of gifts between official representatives of governments.

Where the agency head determines that to refuse a gift or benefit would cause embarrassment or offence, the agency head may deal with the gift in one of the following ways:

- the gift remaining on the property of the Commonwealth or agency (for example, on public display);
- donate the gift to the Social Club for a raffle or social function;
- otherwise donate the gift to a public or private organisation; or
- dispose of the gift in an alternative way that would not offend the giver.

IGTO employees and Officials must not make political donations in the course of their work (but may make donations in their capacity as private individuals).

Should Officials receive a sponsorship request to an organisation or event, they must ensure that any such sponsorships are provided for a legitimate business objective and could not be perceived as being for the purpose of obtaining or retaining an undue benefit or advantage for IGTO or for any IGTO official.

Officials ensure that any sponsorships are only provided with the prior approval of the AA.

Instructions – All IGTO employees and officials

You must comply with the IGTO Conflict of interest policy and Fraud and Corruption Control Plan.

The IGTO gift register must be published on the IGTO website in accordance with Government Guidelines (including guidance issued by the Australian Public Service Commission).

AAI 6.3 Finding property on the IGTO's premises

Property found on the IGTO's premises is relevant property and must be dealt with in a proper manner consistent with section 15 of the PGPA Act. This extends to property found in a vehicle, container or receptacle that is under the control of the IGTO.

Instructions – All IGTO employees and officials

You are responsible for the security of any property that you find on the IGTO's premises or in other containers and vehicles that are under the control of the IGTO. You must:

- take reasonable steps to safeguard any found property; and
- not misuse or improperly dispose of any found property.

AAI 6 Managing property

AAI 6.4 Custody, use and management of relevant property

This section provides instructions on the proper use, management and security of any relevant property that officials receive or have custody of, including:

- vehicles belonging to or leased by the IGTO;
- bonds, debentures and other securities; and
- shares in a company.

Instructions – All officials

You are responsible for the security of any relevant property you receive, or have custody of, and must take reasonable steps to safeguard the property from loss or damage.

You must:

- only use relevant property for official purposes, unless permission for private use has been given; and
- not misuse or improperly dispose of relevant property.

AAI 6.5 Disposing of relevant property (including gifting)

The IGTO can dispose of relevant property in a number of ways, such as by sale, gift, trade-in, transfer to another Commonwealth entity, destruction, recycling or dumping.

Disposal of property under specific legislation, such as the disposal of any interest in real property by the Commonwealth under the [Lands Acquisition Act 1989](#), is subject to the provisions of that legislation.

Instructions – IGTO employees and Authorised officials

You must not:

- improperly dispose of relevant property;
- make a gift of relevant property, except in accordance with these instructions; or
- dispose of relevant property found on the IGTO's premises, except in accordance with these instructions .

You must ensure that, where economical to do so, relevant property is disposed of by:

- transferring the property (with or without payment) to another Commonwealth entity with a need for the property; or
- selling the property at market price.

You may only dispose of property (other than money) found on the IGTO's premises or in other containers or vehicles that are under the control of the IGTO, if the property is not claimed by its owner within a reasonable timeframe (see also AAI 6.6 Loss and recovery of relevant property).

AAI 6 Managing property

You must dispose of the property by sale, unless doing so is impracticable or undesirable in the public interest.

When approving a gift of relevant property, you must comply with the directions in the authorisation from the AA.

Instructions – All IGTO employees and officials

If you make an unauthorised gift of relevant property you must personally pay the IGTO the value of the relevant property.

AAI 6.6 Loss and recovery of relevant property

Loss of relevant property also includes defect, destruction or damage. An official of the IGTO can be held responsible for the loss of relevant property.

Instructions – All IGTO employees and officials

When lost property (excluding dangerous or noxious items) is found on the IGTO's premises, you must make every reasonable effort to return the property to the owner, if the owner can be identified.

You are responsible for the security of any relevant property that you receive, or have custody of, and must take reasonable steps to safeguard the property from loss.

Annexure A

AAI	Legislation	Policies /Guidance
AAI 1 Corporate Governance		
AAI 1.1 Risk Management	PGPA Act: s. 16	<u>Commonwealth Risk Management Policy</u>
AAI 1.2 Fraud control	PGPA Act: s. 15 PGPA Rule: s. 10	<u>Commonwealth Fraud Control Policy</u> <u>Commonwealth Risk Management Policy</u> <u>Resource Management Guide No. 201: Preventing, detecting and dealing with fraud</u> <u>General duties of officials</u>
AAI 1.3 Insurance	PGPA Act: s. 16	<u>Commonwealth Risk Management Policy</u> <u>Comcover insurance</u> <u>Comcare publications</u>
AAI 1.4 Disclosure of interests	PGPA Act: s. 29 PGPA Rule: ss. 12 to 16D PS Act: s13(7)	<u>Commonwealth Risk Management Policy</u> <u>General duties of officials</u>
AAI 1.5 Accounts, records and non-financial performance information	PGPA Act: s. 37, s. 38, s. 41 PGPA Financial Reporting Rule PGPA Rule: s. 17AA <i>Auditor-General Act 1997: s. 32</i>	<u>Resource Management Guide No. 125: Commonwealth entities financial statements guide</u> <u>Resource Management Guide No. 131: Developing good performance information</u>
AAI 1.6 Audit	PGPA Act: s. 15, s. 16, s. 19, s. 40, ss. 42 and 43, s. 45 PGPA Rule: s. 17, s. 17AA <u>Auditor-General Act 1997: s.</u>	<u>Commonwealth Risk Management Policy</u> <u>Resource Management Guide No. 202: Audit committees</u> <u>Resource Management Guide No. 214: Notification of significant non-compliance with finance law</u>
AAI 2 Procurement, grants and other commitments and arrangements		
AAI 2.1 Approving commitments of relevant money	PGPA Act: s. 15, s. 21, s. 23, s. 52, s. 105 PGPA Rule: s. 18, s. 29 <u>Commonwealth Procurement Rules</u> <u>Commonwealth Grants Rules and Guidelines</u>	<u>Introduction to the PGPA Act for officials</u> <u>Approving commitments of relevant money</u>

Annexure A

AAI	Legislation	Policies /Guidance
AAI 2.2 Enter into, vary or administer an arrangement	PGPA Act: s. 15, s. 21, s. 23 s. 52 PGPA Rule: s. 18 FFSP Act: s. 32B <u>FFSP Regulations</u> : Schedules 1AA and 1AB Commonwealth Procurement Rules Commonwealth Grants Rules and Guidelines	<u>Commonwealth Risk Management Policy</u> <u>Introduction to the PGPA Act for officials</u> <u>Commitments of relevant money</u>
AAI 2.3 Procurement	<u>PGPA Act</u> : s. 23; s. 52, s. 60, s. 105B <u>PGPA Rule</u> : s. 18 <u>FFSP Act</u> : s. 32B <u>FFSP Regulations</u> : Schedule 1AA and 1AB <u>Commonwealth Procurement Rules</u>	<i>Procurement-connected policies</i> <i>Supplier pay on-time or pay interest policy</i> <u>Approving commitments of relevant money</u> <i>Resource Management Guide No.420</i> <i>Mandatory use of the Commonwealth Contracting Suite for procurement under \$200,000</i> <u>Resource Management Guide No.411 - Grants, procurements and other financial arrangement</u> <u>Resource Management Guide No. 416 - Facilitating Supplier Payment Through Payment Card</u> <u>Resource Management Guide No.417 - Supplier Pay On-Time or Pay Interest Policy</u>
AAI 2.4 Inter-entity cooperation and agreements	PGPA Act: s. 15, ss. 17 and 18, s. 21, s. 23, s. 78, s. 80 <u>PGPA Financial Reporting Rule</u> <u>FFSP Act</u> : s. 32B <u>FFSP Regulations</u> : Schedules 1AA and 1AB	
AAI 2.5 Guarantees, indemnities, and warranties, on behalf of the Commonwealth	PGPA Act: s. 23 s. 52 s. 60 PGPA Rule: s. 18	<u>Commonwealth Risk Management Policy</u> <u>Resource Management Guide No. 414: Indemnities, guarantees and warranties issued by the Commonwealth</u> <u>Introduction to the PGPA Act for officials</u> <u>Approving commitments of relevant money</u>

Annexure A

AAI	Legislation	Policies /Guidance
AAI 2.6 Official hospitality	PGPA Act: s. 15, s. 21, s. 23, s. 52, s. 66 PGPA Rule: s. 18 <u>FFSP Act</u> : s. 32B <u>FFSP Regulations</u> : Schedules 1AA and 1AB <u>Commonwealth Procurement Rules</u>	<u>Approving commitments of relevant money</u>
AAI 2.7 Official travel	PGPA Act: s. 15, s. 21, s. 23, s. 52 PGPA Rule: s. 18 <u>FFSP Act</u> : s. 32B <u>FFSP Regulations</u> : Schedules 1AA and 1AB <u>Commonwealth Procurement Rules</u>	<u>Commonwealth Risk Management Policy</u> <u>Travel and credit card policies</u> <u>Approving commitments of relevant money</u> <u>Resource Management Guide No. 404: Official domestic travel – use of the lowest practical fare</u> <u>Resource Management Guide No. 405: Official international travel – use of the best fare of the day</u> <u>Resource Management Guide No. 418: Payment terms for Australian Government travel arrangements – card services</u> <u>Whole-of-Australian-Government Travel Services</u>
AAI 3 Making payments of relevant money		
AAI 3.1 Payments of relevant money	PGPA Act: ss. 15 and 16, s. 21, s. 23, s. 52, s. 71 PGPA Rule: s. 18 <u>FFSP Act</u> : s. 32B <u>FFSP Regulations</u> : Schedules 1AA and 1AB	<u>Supplier pay on-time or pay interest policy</u> <u>Resource Management Guide No. 416: Facilitating supplier payment through payment card</u> <u>Resource Management Guide No. 417: Supplier pay on-time or pay interest policy</u>
AAI 3.2 Corporate credit cards	PGPA Act: ss. 15 and 16, s. 23, ss. 25 to 29, s. 56	<u>Resource Management Guide No. 416: Facilitating supplier payment through payment card</u> <u>Resource Management Guide No. 418: Payment terms for Australian Government travel arrangements – card services</u>

Annexure A

AAI	Legislation	Policies /Guidance
AAI 3.3 Taxation obligations	<u>PGPA Act: s. 41</u> <u>Fringe Benefits Tax Assessment Act 1986</u> <u>A New Tax System (Goods and Services Tax) Act 1999</u>	
AAI 3.4 Drawing rights		
AAI 4 Managing relevant money		
AAI 4.1 Receiving relevant money	PGPA Act: s. 26, s. 53, s. 55, s. 68, s.69, s. 70, s. 74, s. 74A, s. 78, s. 80 PGPA Rule: s. 19, s. 20, s. 21, s. 27	<u>Committing relevant money</u> <u>Resource Management Guide No. 300: Banking of relevant money by Commonwealth entities</u> <u>Resource Management Guide No. 413: Banking of cash by non-corporate Commonwealth entities</u>
AAI 4.2 Banking	PGPA Act: s. 53, s. 55 PGPA Rule: s. 19, s. 20, s. 21	<u>Committing relevant money</u> <u>Resource Management Guide No. 300: Banking of relevant money by Commonwealth entities</u> <u>Resource Management Guide No. 413: Banking of cash by non-corporate Commonwealth entities</u>
AAI 4.3 Loss of relevant money in the custody of an official or through misconduct		
AAI 5 Managing debts and amounts owing to the Commonwealth		
AAI 5.1 Debt Management recovery (write-off)	PGPA Act: s. 15, s. 103(c) PGPA Rule: s. 11	<u>Resource Management Guide No. 401: Requests for discretionary financial assistance under the Public Governance, Performance and Accountability Act 2013</u>
AAI 5.2 Waiver of amounts owing to the Commonwealth	PGPA Act: s. 15, s. 21, s. <u>63</u> , s. <u>64</u> , s. <u>65</u> , s. <u>103</u> PGPA Rule: s. 11, s. 24 <u>Public Governance, Performance and Accountability (Financial Reporting) Rule 2015</u>	<u>Resource Management Guide No. 401: Requests for discretionary financial assistance under the Public Governance, Performance and Accountability Act 2013</u>
AAI 5.3 Payment by instalments or deferral of the time for payment	PGPA Act: s. 15, s. 21, s. <u>63</u> , s. <u>103</u> PGPA Rule: s. 11	<u>Resource Management Guide No. 401: Requests for discretionary financial assistance under the Public Governance, Performance and Accountability Act 2013</u>

Annexure A

AAI	Legislation	Policies /Guidance
AAI 6 Managing Property		
AAI 6.1 Procuring or acquiring relevant property	PGPA Act: s. 15, s. 23, s. 52 PGPA Rule: s. 18 Lands Acquisition Act 1989 Commonwealth Procurement Rules	Risk management Disclosure of interests Procurement, grants and other commitments and arrangements Disposing of property found on Commonwealth entity premises
AAI 6.2 Gifts and donations		
AAI 6.3 Finding property on the IGTO's premises		
AAI 6.4 Custody, use and management of relevant property	PGPA Act: s. 19, s. 72 PGPA Rule: s. 26	
AAI 6.5 Disposing of relevant property (including gifting)	PGPA Act: s. 15, ss. 66 and 67 Lands Acquisition Act 1989	Resource Management Guide No. 203: General duties of officials
AAI 6.6 Loss and recovery of relevant property	PGPA Act: ss. 68 and 69	Risk management Disclosure of interests Managing debts and amounts owing to the Commonwealth