



Accountable Authority Instructions



IPFA's Chief Executive Officer has issued Accountable Authority Instructions, under section 20A of the *Public Governance, Performance and Accountability Act 2013*, to officials of IPFA on matters relating to the use of public resources in the delivery of policies, programs and services.

These relate to the following topics.



AAI 1 – Managing Risk and Internal accountability

- AAI 1.1 – Managing risk
- AAI 1.2 – Working with others
- AAI 1.3 – Fraud risk management and control
- AAI 1.4 – Audit
- AAI 1.5 – Accounts, records and non-financial performance information
- AAI 1.6 – Insurance
- AAI 1.7 – Duties of officials
- AAI 1.8 – Planning and performance
- AAI 1.9 – Reporting non-compliance
- AAI 1.10 – Disclosure of interests

AAI 2 – Approval and Commitment of Relevant Money

- AAI 2.1 – Approving and entering into commitments of relevant money
- AAI 2.2 – Guarantees, indemnities and warranties, on behalf of the Commonwealth
- AAI 2.3 – Inter-entity Cooperation and Agreements
- AAI 2.4 – Official hospitality
- AAI 2.5 – Official travel

AAI 3 – Procurement

AAI 4 – Commonwealth Credit Cards and Credit Vouchers

AAI 5 – Making Payments of Relevant Money

- AAI 5.1 – Making payments
- AAI 5.2 – Payroll management
- AAI 5.3 – Discretionary compensation mechanisms
- AAI 5.4 – Taxation obligations

AAI 6 – Managing Relevant Money

- AAI 6.1 – Receiving relevant money
- AAI 6.2 – Banking
- AAI 6.3 – Loss of relevant money in the custody of an official or through misconduct
- AAI 6.4 – Investments and borrowings
- AAI 6.5 – Special accounts
- AAI 6.6 – User charging

AAI 7 – Arrangements Relating to Other CRF Money with Persons Outside of The Commonwealth

AAI 8 – Managing Debt

- AAI 8.1 – Recovery of debts
- AAI 8.2 – Non-recovery (write off) of debts
- AAI 8.3 – Waiver of amounts owing to the Commonwealth
- AAI 8.4 – Payment by instalments or deferral of the time for payment

AAI 9 – Managing Relevant Property

AAI 9.1 – Acquiring relevant property

AAI 9.2 – Disposing of relevant property

AAI 9.3 – Custody, use and management of relevant property

AAI 9.4 – Loss and recovery of relevant property