If you use or manage public resources you need to be aware of the changes to the Australian Government resource management framework which governs your work.

To assist you:

- the Department of Finance has:

**PGPA Act**
- governs 100 non-corporate entities (former FMA Act agencies)
- governs 73 corporate entities (former Commonwealth authorities) & 19 Commonwealth companies

**The PGPA Act:**
- establishes a coherent approach to the use and management of public resources
- encourages a risk based approach to management
- supports greater efficiencies for Commonwealth entities.

**Align the Rules**

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |

**Internal Controls**

Your accountable authority has issued instructions or operational guidelines that set out your responsibilities and duties for using and managing public resources.

These controls will be on your intranet or available from your finance area.