



Australian Government
Department of Finance

GUIDE

Resource Management Guide No. 206

**Model accountable authority instructions – non-corporate
Commonwealth entities**

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Introduction

You may like to draw on the text below for an introduction to your entity's accountable authority instructions.

These accountable authority instructions (AAIs) are issued by the **[insert name of accountable authority position or body]** under [section 20A](#) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) to officials on matters relating to the use of public resources in the delivery of policies, programs and services. These instructions apply to:

- officials in **[insert name of your entity]**
- officials of other entities that use or manage public resources for which the **[insert name of accountable authority position or body]** of **[insert name of your entity]** is responsible.

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

Structure of the model accountable authority instructions

The model AAIs consist of an introduction and six core parts:

1. [Corporate governance](#)
2. [Procurement, grants and other commitments and arrangements](#)
3. [Making payments](#)
4. [Managing money](#)
5. [Managing debts and amounts owing to the Commonwealth](#)
6. [Managing property](#)

The core parts are further divided into sections. Each section in the model AAIs generally contains four divisions:

- an introduction to help officials determine whether the instructions are relevant to their activities or actions
- the model instructions (**text in grey boxes**) on the core requirements of the topic
- suggestions for additional instructions (*text in italics*) that may be included where relevant to suit an entity's specific needs
- links to relevant legislative requirements, policy and guidance (for example, [blue underlined text](#) is linked to legislation and resource management guidance).

Key terms used in the model AAIs are defined in the [Resource Management glossary](#) on the Finance website.

Duties and responsibilities of officials

[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
- a duty to disclose interests.

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.

For more information on these duties, see [Resource Management Guide No. 203: General duties of officials](#).