



## FMCS PGPA Breach Categories and Questions

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## DOCUMENT PURPOSE

This document is for use by users of the Financial Management Compliance System (FMCS).

The document has been developed by Torque Software as part of the support services provided to FMCS users. FMCS users may use this document to assist in the configuration of the FMCS to allow breaches of the PGPA Act and related legislation to be identified and reported to the Department of Finance in the Compliance Report.

## DOCUMENT CONTENTS

The document contains a table of PGPA Act and related legislative requirements. The table has the following columns.

Column	Purpose
Framework	The legislative framework containing the requirement. There are seven frameworks <ol style="list-style-type: none"><li>1. PGPA Act</li><li>2. PGPA Rule 2014</li><li>3. Finance Minister's Delegations</li><li>4. Commonwealth Procurement Rules</li><li>5. FMCA Act - Drawing rights from the FMA Act, Section 26, are also still in force and reportable</li><li>6. Commonwealth Grants Rules and Guidelines</li><li>7. Government Policy</li><li>8. Indigenous Procurement Policy</li></ol>
Requirement	Reference to the legislative requirement. Usually a section number or equivalent. Only requirements where breaches must be reported to Finance are included. Note: The following are not included; <ul style="list-style-type: none"><li>▪ Requirements related only to Finance or ANAO. I.e. PGPA Act Sections 43, 47, 48 and 49.</li><li>▪ Requirements that are not in force in the 2014-15 financial year</li><li>▪ Requirements that apply to Commonwealth Companies only</li></ul>

	<ul style="list-style-type: none"> <li>Requirements for Ministers in the Commonwealth Grants Rules and Guidelines</li> </ul>
Category	The proposed category to be used in the "Category of Breach" section in the breach report. There are a number of categories.
Question	<p>Proposed question used to identify the requirement that has been breached. Each question is contained in a category.</p> <p>Notes:</p> <ul style="list-style-type: none"> <li>Questions are termed so that a "Yes" response indicates a breach.</li> <li>Some questions are prefixed with "Non-corporate only". Non-corporate organisations should remove this prefix from the question text. Corporate organisations should not use these questions.</li> <li>Some questions are prefixed with "Corporate only". Corporate organisations should remove this prefix from the question text. Non-corporate organisations should not use these questions.</li> <li>Commonwealth Grants Rules and Guidelines only apply to Non-corporate organisations.</li> </ul>
Help	Proposed help for the requirement.

## HOW TO USE THIS DOCUMENT

FMCS administrators may copy any or all of the contents of the table in this document to the FMCS. FMCS administrators may also alter the contents after copying to the FMCS in any way they wish. However, making no modifications will allow you to more easily update the FMCS with updates supplied by Torque Software in the future.

To configure the FMCS for the PGPA Act using this document, please perform the following.

- Go to Settings > Breach > Lookup Lists > Breach Categories and update all categories related to the previous FMA or CAC Acts, giving them an "Applies To" date of [30/06/14](#).
- Go to Go to Settings > Breach > Lookup Lists > Framework Groups and enter the following new frameworks
  - [PGPA Act](#)
  - [PGPA Rules](#)

- Commonwealth Procurement Rules
- Finance Minister’s Delegations
- Commonwealth Grant Guidelines and Rules
- Government Policy
- Indigenous Procurement Policy

Note: You may also need to create a framework group for the [FMA Act](#) if this does not already exist. FMA Act Section 26 is still in force in 2014-15.

3. Go to Settings > Breach > Lookup Lists > Requirements and create new requirements by copying requirements from the table in this document. Each requirement should be linked to the appropriate framework group and should have “Legislative” selected.
4. Go to Settings > Breach > Lookup Lists > Breach Categories and create new categories by copying each unique category in the table. All new categories should have an “Applies From” date of [01/07/14](#).
5. For each new category, create new questions by copying the appropriate question and help from the table. All questions should have “Breach Outcome” set to [Reportable to Finance](#). Remember to amend/delete questions prefixed by “Non-corporate only – ” or “Corporate only – ” as appropriate to your organisation.
6. Enter appropriate Breach Resolutions and Corrective Actions for each new category.  
Note: Breach Resolutions and Corrective Actions are not supplied by Torque Software.

## FMCS-Ready Import Version

Alternatively Torque Software can supply a version of the categories and questions that can be directly loaded into the FMCS. This has the following benefits

- Saves the time and effort to enter the information
- Prevents accidental errors
- Avoids formatting issues when pasting into the browser.

The uploadable version is available for an additional fee.

Note: The uploadable version does not include Breach Resolutions or Corrective Actions.

## Disclaimer

Torque Software has taken considerable effort to ensure these materials are accurate and complete. All materials are provided in good faith and are derived

from sources believed to be accurate. However, Torque Software does not warrant or guarantee or make any representation to its accuracy, timeliness, completeness or suitability. In addition, Finance may make changes to the requirements after publication of this document.

## PGPA ACT AND RELATED LEGISLATIVE REQUIREMENTS TABLE

Framework	Requirement	Category	Question	Help
PGPA Act	PGPA Act Section 15	Duties of Accountable Authorities	Did an accountable authority not comply with his/her duty to govern the Commonwealth entity in a way that promotes the proper use and management of public resources, the achievement of the purposes of the entity; and the financial sustainability of the Commonwealth entity?	<p><b>PGPA Act Section 15</b> - Duty to govern the Commonwealth entity</p> <p>(1) The accountable authority of a Commonwealth entity must govern the entity in a way that:</p> <ul style="list-style-type: none"> <li>(a) promotes the proper use and management of public resources for which the authority is responsible; and</li> <li>(b) promotes the achievement of the purposes of the entity; and</li> <li>(c) promotes the financial sustainability of the entity.</li> </ul> <p>(2) In making decisions for the purposes of subsection (1), the accountable authority must take into account the effect of those decisions on public resources generally.</p>
PGPA Act	PGPA Act Section 16	Duties of Accountable Authorities	Did an accountable authority not comply with his/her duty to establish and maintain systems of risk oversight and management, and internal control for the entity?	<p><b>PGPA Act Section 16</b> - Duty to establish and maintain systems relating to risk and control</p> <p>The accountable authority of a Commonwealth entity must establish and maintain:</p> <ul style="list-style-type: none"> <li>(a) an appropriate system of risk oversight and management for the entity; and</li> <li>(b) an appropriate system of internal control for the entity;</li> </ul> <p>including by implementing measures directed at ensuring officials of the entity comply with the finance law.</p>
PGPA Act	PGPA Act Section 17	Duties of Accountable Authorities	Did an accountable authority not comply with his/her duty to encourage officials of the entity to cooperate with others to	<p><b>PGPA Act Section 17</b> - Duty to encourage cooperation with others</p>

			achieve common objectives where practicable?	The accountable authority of a Commonwealth entity must encourage officials of the entity to cooperate with others to achieve common objectives, where practicable.
PGPA Act	PGPA Act Section 18	Duties of Accountable Authorities	Did an accountable authority not comply with his/her duty to take into account the risks and effects when imposing requirements on others in relation to the use or management of public resources?	<p><b>PGPA Act Section 18</b> - Duty in relation to requirements imposed on others</p> <p>When imposing requirements on others in relation to the use or management of public resources for which the accountable authority of a Commonwealth entity is responsible, the accountable authority must take into account:</p> <ul style="list-style-type: none"> <li>(a) the risks associated with that use or management; and</li> <li>(b) the effects of imposing those requirements.</li> </ul>
PGPA Act	PGPA Act Section 19	Duties of Accountable Authorities	Did an accountable authority not comply with his/her duty to provide the required information to the responsible Minister or the Finance Minister as required and within the time limits set by the Minister concerned?	<p><b>PGPA Act Section 19</b> - Duty to keep responsible Minister and Finance Minister informed</p> <p>(1) The accountable authority of a Commonwealth entity must do the following:</p> <ul style="list-style-type: none"> <li>(a) keep the responsible Minister informed of the activities of the entity and any subsidiaries of the entity;</li> <li>(b) give the responsible Minister or the Finance Minister any reports, documents and information in relation to those activities as that Minister requires;</li> <li>(c) notify the responsible Minister as soon as practicable after the accountable authority makes a significant decision in relation to the entity or any of its subsidiaries;</li> <li>(d) give the responsible Minister reasonable notice if the accountable authority becomes aware of any significant issue that may affect the entity or any of its subsidiaries;</li> </ul>

				<p>(e) notify the responsible Minister as soon as practicable after the accountable authority becomes aware of any significant issue that has affected the entity or any of its subsidiaries.</p> <p>(2) However, for a Commonwealth entity that is related to a court or tribunal, subsection (1) applies only to activities, reports, documents, information or notifications about matters of an administrative nature.</p> <p>(3) Without limiting subsection (1), the rules may prescribe matters to be taken into account in deciding whether a decision or issue is significant.</p> <p>(4) The accountable authority must comply with a requirement under paragraph (1)(b) within the time limits set by the Minister concerned.</p> <p><i>Relationship with other laws and powers</i></p> <p>(4A) If a Commonwealth entity has enabling legislation, then subsection (1) applies only to the extent that compliance with that subsection is not inconsistent with compliance with that legislation.</p> <p>(4B) This section is subject to any Commonwealth law that prohibits disclosure of particular information.</p> <p>(5) This section does not limit any other power that a Minister has to require information from a Commonwealth entity.</p>
PGPA Act	PGPA Act Section 21	Governance	Non Corporate Only - Was there a use of public resources which was inconsistent with a policy of the Australian Government?	<p><b>PGPA Act Section 21</b> - Application of government policy - Non-corporate Commonwealth entities</p> <p>The accountable authority of a non-corporate Commonwealth entity must govern the entity in accordance with paragraph 15(1)(a) in a way that is not inconsistent with the policies of the Australian Government.</p>

				This is not an emphatic test, and “not inconsistent” is a lower threshold than consistent with government policies.
PGPA Act	PGPA Act Section 22	Governance	Corporate Only - Was a general policy order issued that does not comply with the government policy order?	<p><b>PGPA Act Section 22</b> - Application of government policy - Corporate Commonwealth entities</p> <p>(1) The Finance Minister may make an order (a <b>government policy order</b>) that specifies a policy of the Australian Government that is to apply in relation to one or more corporate Commonwealth entities.</p> <p>(2) Before making a government policy order that applies in relation to a corporate Commonwealth entity, the Finance Minister must be satisfied that the Minister responsible for the policy has consulted the entity on the application of the policy.</p> <p>(3) If a government policy order applies in relation to a corporate Commonwealth entity, the accountable authority of the entity must ensure that the order is complied with:</p> <p>(a) in relation to the entity; and</p> <p>(b) in relation to any subsidiary of the entity, so far as practicable.</p> <p>(4) A government policy order is a legislative instrument, but section 42 (disallowance) of the <i>Legislative Instruments Act 2003</i> does not apply to it.</p>
PGPA Act	PGPA Act Section 23	Arrangements Involving Relevant Money & Debts	Non Corporate Only - Did an official enter into, vary or administer an arrangement, or approve a commitment without the appropriate delegation or authorisation?	<p><b>PGPA Act Section 23</b> - Power in relation to arrangements and commitments</p> <p>(1) The accountable authority of a non-corporate Commonwealth entity may, on behalf of the Commonwealth:</p>

				<p>(a) enter into arrangements relating to the affairs of the entity; and</p> <p>(b) vary and administer those arrangements.</p> <p>(2) An <b>arrangement</b> includes a contract, agreement, deed or understanding.</p> <p>(3) The accountable authority of a non-corporate Commonwealth entity may, on behalf of the Commonwealth, approve a commitment of relevant money for which the accountable authority is responsible.</p>
PGPA Act	PGPA Act Section 25	Duties of Officials	Did an official not exercise care and diligence?	<p><b>PGPA Act Section 25</b> - Duty of care and diligence</p> <p>(1) An official of a Commonwealth entity must exercise his or her powers, perform his or her functions and discharge his or her duties with the degree of care and diligence that a reasonable person would exercise if the person:</p> <p>(a) were an official of a Commonwealth entity in the Commonwealth entity's circumstances; and</p> <p>(b) occupied the position held by, and had the same responsibilities within the Commonwealth entity as, the official.</p> <p>(2) The rules may prescribe circumstances in which the requirements of subsection (1) are taken to be met.</p> <p>Examples of not exercising care and diligence could be:</p> <ul style="list-style-type: none"> <li>not taking reasonable steps to inform yourself about an issues significance before making a decision</li> <li>knowingly performing actions that are inconsistent with statutory obligations</li> </ul>

				<ul style="list-style-type: none"> <li>undertaking an unfamiliar task without checking legislative requirements, related guidance and the entity's operational guidelines</li> </ul>
PGPA Act	PGPA Act Section 26	Duties of Officials	Did an official not act honestly, in good faith or for a proper purpose when discharging their duties?	<p><b>PGPA Act Section 26</b> - Duty to act in honesty, good faith and for proper purpose</p> <p>An official of a Commonwealth entity must exercise his or her powers, perform his or her functions and discharge his or her duties in honesty, good faith and for a proper purpose.</p> <p>Examples of not acting in good faith and for a proper purpose could be:</p> <ul style="list-style-type: none"> <li>providing information to a person in a way that intentionally deceives or misleads them</li> <li>undertaking an activity that is outside the powers and functions of the entity</li> <li>purporting to have authority to approve something when you knowingly do not</li> <li>withholding relevant information with the intent to influence the decision of a delegate.</li> </ul>
PGPA Act	PGPA Act Section 27	Duties of Officials	Did an official misuse their position to attempt to gain advantage or cause detriment?	<p><b>PGPA Act Section 27</b> - Duty in relation to use of position</p> <p>An official of a Commonwealth entity must not improperly use his or her position:</p> <p>(a) to gain, or seek to gain, a benefit or an advantage for himself or herself or any other person; or</p>

				<p>(b) to cause, or seek to cause, detriment to the entity, the Commonwealth or any other person.</p> <p>Examples of misuse of position could be:</p> <ul style="list-style-type: none"> <li>• an official using their official title to seek a discount that benefits them personally</li> <li>• on behalf of the entity, entering into a contract for the provision of goods or services with a family member or friend, without disclosing the potential material personal interest</li> <li>• using Commonwealth resources for personal purposes without explicit approval.</li> </ul>
PGPA Act	PGPA Act Section 28	Duties of Officials	Did an official improperly use information obtained because of their position?	<p><b>PGPA Act Section 28 - Duty in relation to use of information</b></p> <p>A person who obtains information because they are an official of a Commonwealth entity must not improperly use the information:</p> <p>(a) to gain, or seek to gain, a benefit or advantage for himself or herself or any other person; or</p> <p>(b) to cause, or seek to cause, detriment to the Commonwealth entity, the Commonwealth or any other person.</p> <p>Examples of misuse of information could be:</p> <ul style="list-style-type: none"> <li>• leaking financial information to the media</li> <li>• using protected financial data held by a government entity for personal financial gain</li> <li>• providing information to a person or company that gives, or potentially gives, that person or company a competitive advantage in a procurement tender.</li> </ul>

PGPA Act	PGPA Act Section 29	Duties of Officials	Did an official fail to disclose a material personal interest/conflict of interest?	<p><b>PGPA Act Section 29 - Duty to disclose interests</b></p> <p>(1) An official of a Commonwealth entity who has a material personal interest that relates to the affairs of the entity must disclose details of the interest.</p> <p>(2) The rules may do the following:</p> <ul style="list-style-type: none"> <li>(a) prescribe circumstances in which subsection (1) does not apply;</li> <li>(b) prescribe how and when an interest must be disclosed;</li> <li>(c) prescribe the consequences of disclosing an interest (for example, that the official must not participate at a meeting about a matter or vote on the matter).</li> </ul>
PGPA Act	PGPA Act Section 35	Planning, Performance, Accountability and Reporting	Did the accountable authority fail to prepare a corporate plan in accordance with s35 of the PGPA Act and/or the relevant PGPA rule?	<p>(1) The accountable authority of a Commonwealth entity must:</p> <ul style="list-style-type: none"> <li>(a) prepare a corporate plan for the entity, at least once each reporting period for the entity; and</li> <li>(b) give the corporate plan to the responsible Minister and the Finance Minister in accordance with any requirements prescribed by the rules.</li> </ul> <p>(2) The corporate plan must comply with, and be published in accordance with, any requirements prescribed by the rules.</p> <p>(3) If:</p> <ul style="list-style-type: none"> <li>(a) a statement of the Australian Government’s key priorities and objectives is published under section 34; and</li> <li>(b) the purposes of the Commonwealth entity relate to those priorities and objectives;</li> </ul> <p>then the corporate plan must set out how the activities of the entity will contribute to achieving those priorities and objectives.</p>

				<p>(4) However, if the Commonwealth entity has enabling legislation, then subsection (3) applies only to the extent that compliance with that subsection is not inconsistent with compliance with that legislation.</p> <p><i>Subsidiaries</i></p> <p>(5) If the Commonwealth entity has subsidiaries, the corporate plan must cover both the entity and its subsidiaries. In particular, for each subsidiary the corporate plan must include details of any matters prescribed by the rules, so far as they are applicable.</p> <p>Variation of corporate plan</p> <p>If the accountable authority varies the plan, the authority must comply with any requirements relating to variations of corporate plans that are prescribed by the rules</p>
PGPA Act	PGPA Act Section 36	Planning, Performance, Accountability and Reporting	Did the accountable authority not prepare proper budget estimates?	<p><b>PGPA Act Section 36</b> - Budget estimates for Commonwealth entities</p> <p>(1) The accountable authority of a Commonwealth entity must:</p> <ul style="list-style-type: none"> <li>(a) prepare the budget estimates covering the entity's activities for each reporting period for the entity, and for any other periods directed by the Finance Minister; and</li> <li>(b) give the budget estimates to the Finance Secretary in accordance with any directions under subsection (3).</li> </ul> <p>(2) The budget estimates must:</p> <ul style="list-style-type: none"> <li>(a) fairly present the estimated financial impacts of the entity's activities for the reporting period or other period; and</li> <li>(b) comply with any directions under subsection (3); and</li> <li>(c) be accompanied by any information relating to the budget estimates for the entity that is required by any direction under subsection (3).</li> </ul>

				<p>(3) The Finance Secretary may give written directions to the accountable authority of a Commonwealth entity for the purposes referred to in paragraph (1)(b) or subsection (2).</p> <p>(4) A direction made under subsection (3) is not a legislative instrument.</p>
PGPA Act	PGPA Act Section 37	Planning, Performance, Accountability and Reporting	Were records of the Commonwealth entity not kept in a way that was consistent with the rule and enabled the preparation of annual performance statements?	<p><b>PGPA Act Section 37</b> - Records about performance of Commonwealth entities</p> <p>(1) The accountable authority of a Commonwealth entity must cause records to be kept that properly record and explain the entity's performance in achieving its purposes.</p> <p>(2) The accountable authority must ensure that the records are kept in a way that:</p> <p>(a) complies with any requirements prescribed by the rules; and</p> <p>(b) enables the preparation of the annual performance statements required by section 39.</p> <p>(3) The responsible Minister and the Finance Minister are entitled to full and free access to the records kept under this section. However, those Ministers' access is subject to any Commonwealth law that prohibits disclosure of particular information.</p> <p>Where the requirements of section 39 have not been met, non-compliance is reportable against that section and not section 37.</p>
PGPA Act	PGPA Act Section 41	Planning, Performance, Accountability and Reporting	Were the accounts and records of the Commonwealth entity not kept in a way that properly recorded and explained the entity's transactions and financial position?	<p><b>PGPA Act Section 41</b> - Accounts and records for Commonwealth entities</p>

				<ul style="list-style-type: none"> <li>(1) The accountable authority of a Commonwealth entity must cause accounts and records to be kept that properly record and explain the entity's transactions and financial position.</li> <li>(2) The accountable authority must ensure that the accounts and records are kept in a way that: <ul style="list-style-type: none"> <li>(a) complies with any requirements prescribed by the rules; and</li> <li>(b) enables the preparation of the annual financial statements required by sections 42 and 48; and</li> <li>(c) allows those financial statements to be conveniently and properly audited in accordance with this Act.</li> </ul> </li> <li>(3) The Finance Minister and the responsible Minister are entitled to full and free access to the accounts and records kept under this section. However, those Ministers' access is subject to any Commonwealth law that prohibits disclosure of particular information.</li> </ul>
PGPA Act	PGPA Act Section 42	Planning, Performance, Accountability and Reporting	Did annual financial statements not comply with requirements of PGPA Act section 42(1) to (4)?	<p><b>PGPA Act Section 42</b> - Annual financial statements for Commonwealth entities</p> <ul style="list-style-type: none"> <li>(1) The accountable authority of a Commonwealth entity must: <ul style="list-style-type: none"> <li>(a) prepare annual financial statements for the entity as soon as practicable after the end of each reporting period for the entity; and</li> <li>(b) give the statements to the Auditor-General as soon as practicable after they are prepared.</li> </ul> </li> <li>(2) The annual financial statements must: <ul style="list-style-type: none"> <li>(a) comply with the accounting standards and any other requirements prescribed by the rules; and</li> <li>(b) present fairly the entity's financial position, financial performance and cash flows.</li> </ul> </li> </ul>

				<p>(3) In the annual financial statements, the accountable authority must state whether, in the authority’s opinion, the statements comply with subsection (2).</p> <p>(4) If the Commonwealth entity is a government business enterprise, the accountable authority must state whether, in the authority’s opinion, there are reasonable grounds to believe, when the statement is made, that the entity will be able to pay its debts as and when they fall due.</p>
	PGPA Act Section 44	Planning, Performance, Accountability and Reporting	Corporate Only - Were a subsidiary’s financial statements not audited appropriately?	<p><b>PGPA Act Section 44 - Audit of subsidiary’s financial statements</b></p> <p>(1) This section applies in relation to a corporate Commonwealth entity that has a subsidiary at the end of the subsidiary’s reporting period.</p> <p>(2) The accountable authority of the Commonwealth entity must ensure that all the subsidiary’s financial statements for a reporting period of the subsidiary are audited.</p> <p>(3) The subsidiary’s financial statements must be audited by the Auditor-General unless:</p> <p>(a) the subsidiary is incorporated or formed in a place outside Australia; and</p> <p>(b) either:</p> <p>(i) under the law applying to the subsidiary in that place, the Auditor-General cannot be appointed as auditor of the subsidiary; or</p> <p>(ii) in the Auditor-General’s opinion, it is impracticable or unreasonable for the Auditor-General to audit, or to be required to audit, the statements.</p> <p>(4) For a subsidiary that is a Corporations Act company that, under the <i>Corporations Act 2001</i>, is required to have those statements audited, the Auditor-General’s report on the subsidiary’s financial</p>

				<p>statements must be prepared using the relevant rules in the <i>Corporations Act 2001</i>. Those rules must also be used for other subsidiaries, so far as is practicable.</p> <p>(5) The accountable authority of the Commonwealth entity must give the report of the auditor to the responsible Minister (whether or not the auditor is the Auditor-General), together with a copy of the subsidiary's financial statements.</p>
PGPA Act	PGPA Act Section 45	Planning, Performance, Accountability and Reporting	Non-corporate Only – Was an audit committee not established?	<p><b>PGPA Act Section 45</b> - Audit committee for Commonwealth entities</p> <p>(1) The accountable authority of a Commonwealth entity must ensure that the entity has an audit committee.</p> <p>(2) The committee must be constituted, and perform functions, in accordance with any requirements prescribed by the rules.</p> <p>Note that non-compliance is not reportable against section 45 if the audit committee is not constituted in accordance the requirements section 17 of the PGPA Rule, in this instance. non-compliance should be reported against section 17.</p>
PGPA Act	PGPA Act Section 46	Planning, Performance, Accountability and Reporting	Did the accountable authority not provide an appropriate annual report on time?	<p><b>PGPA Act Section 46</b> - Annual report for Commonwealth entities</p> <p>(1) After the end of each reporting period for a Commonwealth entity, the accountable authority of the entity must prepare and give an annual report to the entity's responsible Minister, for presentation to the Parliament, on the entity's activities during the period.</p> <p>(2) The annual report must be given to the responsible Minister by:</p> <p>(a) the 15th day of the fourth month after the end of the reporting period for the entity; or</p> <p>(b) the end of any further period granted under subsection 34C(5) of the <i>Acts Interpretation Act 1901</i>.</p>

				<p>(3) The annual report must comply with any requirements prescribed by the rules.</p> <p>(4) (4)Before rules are made for the purposes of subsection (3), the rules must be approved on behalf of the Parliament by the Joint Committee of Public Accounts and Audit.</p>
PGPA Act	PGPA Act Section 58	Banking, Borrowing, Investment and Insurance	Non-corporate only - Was an investment made which was not authorised under PGPA Act Section 58 or PGPA Rule 22 or was relevant money invested without a delegation from the Finance Minister	<p><b>PGPA Act Section 58 - Investment by the Commonwealth</b></p> <p>(1) The Finance Minister or the Treasurer may, on behalf of the Commonwealth, invest in any authorised investment.</p> <p>(2) For the purposes of investing under this section in securities of the Commonwealth, the Commonwealth is to be treated as if it were a separate legal entity to the entity issuing the securities.</p> <p>(3) An investment under this section must not be inconsistent with the terms of any trust that applies to the money concerned.</p> <p>(4) If an amount invested under this section was debited from a special account, then expenses of the investment may be debited from that special account.</p> <p>(5) The proceeds of an investment of an amount debited from a special account must be credited to the special account.</p> <p>(6) At any time before an investment matures, the Finance Minister or Treasurer, as the case requires, may, on behalf of the Commonwealth, authorise in writing the reinvestment of the proceeds upon maturity in an authorised investment with the same entity.</p> <p>(7) The CRF is appropriated as necessary for the purposes of this section.</p> <p>(8) Any of the following are an <b>authorised investment</b>:</p> <p>(a) in relation to both the Finance Minister and the Treasurer:</p>

				<ul style="list-style-type: none"> <li>(i) securities of, or securities guaranteed by, the Commonwealth, a State or a Territory; or</li> <li>(ii) a deposit with a bank, including a deposit evidenced by a certificate of deposit; or</li> <li>(iii) any other form of investment prescribed by the rules;</li> </ul> <p>(b) in relation to the Treasurer—debt instruments with an investment grade credit rating that:</p> <ul style="list-style-type: none"> <li>(i) are issued or guaranteed by the government of a foreign country; or</li> <li>(ii) are issued or guaranteed by a financial institution whose members consist of foreign countries (which may also include Australia); or</li> <li>(iii) are denominated in Australian currency.</li> </ul> <p>(9) An authorisation under subsection (6) is a legislative instrument, but section 42 (disallowance) of the <i>Legislative Instruments Act 2003</i> does not apply to it.</p> <p>Non-compliance is reportable by the accountable authority of a non-corporate Commonwealth entity where an investment is made which is not authorised under section 58 or Rule 22.</p> <p>Non-compliance is reportable where relevant money is invested without a delegation from the Finance Minister. In particular, a special account which has an investment capacity still requires a delegation from the Finance Minister to exercise investment power.</p>
PGPA Act	PGPA Act Section 59	Banking, Borrowing, Investment and Insurance	Corporate only - Was relevant money invested in an investment not authorised by PGPA Act Section 59?	<p><b>PGPA Act Section 59 - Investment by Corporate Commonwealth Entities</b></p> <p>(1) A corporate Commonwealth entity must not invest relevant money for which the entity is responsible unless:</p> <ul style="list-style-type: none"> <li>(a) the money is not immediately required for the purposes of the entity; and</li> </ul>

				<p>(b) the money is invested:</p> <ul style="list-style-type: none"> <li>(i) on deposit with a bank, including a deposit evidenced by a certificate of deposit; or</li> <li>(ii) in securities of, or securities guaranteed by, the Commonwealth, a State or a Territory; or</li> <li>(iii) in any other form of investment authorised by the Finance Minister in writing; or</li> <li>(iv) in any other form of investment prescribed by the rules; or</li> <li>(v) for a government business enterprise—in any other form of investment that is consistent with sound commercial practice.</li> </ul> <p>(2) A spending limit provision in the corporate Commonwealth entity’s enabling legislation does not apply to a contract for the investment of money under subsection (1), unless the provision expressly states that it applies to such a contract.</p> <p>(3) A <b>spending limit provision</b> in a corporate Commonwealth entity’s enabling legislation is a provision in that legislation to the effect that the entity must not enter into a contract involving the expenditure or payment of more than a specified amount of money without the approval of a specified person.</p>
PGPA Act	PGPA Act Section 66	Relevant Property	Non-corporate only - Did an official make a gift of relevant property that was not acquired as a gift or was not appropriately authorised by a delegate as a gift?	<p><b>PGPA Act Section 66 - Gifts of relevant property</b></p> <p>(1) A Minister or an official of a non-corporate Commonwealth entity must not make a gift of relevant property unless:</p> <ul style="list-style-type: none"> <li>(a) the property was acquired or produced to use as a gift; or</li> <li>(b) the making of the gift: <ul style="list-style-type: none"> <li>(i) is expressly authorised by law; or</li> <li>(ii) is authorised by the Finance Minister in writing; or</li> </ul> </li> </ul>

				<p>(iii) is made in accordance with any requirements prescribed by the rules.</p> <p>(2) An authorisation under subparagraph (1)(b)(ii) is not a legislative instrument.</p> <p>Non-compliance is reportable by the accountable authority of a non-corporate Commonwealth entity where an official makes a gift of relevant property inconsistent with subsections 66 (a) to (b).</p> <p>The Finance Minister has delegated this power to the accountable authorities of non-corporate Commonwealth entities with conditions.</p> <p>Non-compliance is reportable against the Delegation (Schedule 1, Part 10) where the directions are not followed.</p>
PGPA Act	PGPA Act Section 67	Relevant Property	Non-corporate only - Was the recovery of the value of relevant property that was given as a gift without authorisation not pursued?	<p><b>PGPA Act Section 67</b> - Liability for unauthorised gifts of relevant property</p> <p>(1) A Minister or an official of a non-corporate Commonwealth entity is liable to pay an amount to the Commonwealth if the Minister or official makes a gift of relevant property in contravention of section 66.</p> <p>(2) The amount the Minister or official is liable to pay under subsection (1) is the value of the relevant property.</p>
PGPA Act	PGPA Act Section 68	Relevant Property	Non-corporate only - Did an official who lost relevant property or money not repay an amount to the Commonwealth when it was determined that reasonable steps were not taken by the official to prevent the loss?	<p><b>PGPA Act Section 68</b> - Liability for loss—custody</p> <p>(1) A Minister or an official of a non-corporate Commonwealth entity is liable to pay an amount to the Commonwealth if all of the following apply:</p>

				<ul style="list-style-type: none"> <li>(a) a loss of relevant money or relevant property occurs (including by way of deficiency, destruction or damage);</li> <li>(b) at the time of the loss, the Minister or official had custody of the money or property as described in subsection (3) or (4);</li> <li>(c) the Minister or official did not take reasonable steps in the circumstances to prevent the loss.</li> </ul> <p>(2) The amount the Minister or official is liable to pay under subsection (1) is:</p> <ul style="list-style-type: none"> <li>(a) for a loss of relevant money—the amount of the loss; or</li> <li>(b) for a loss of relevant property: <ul style="list-style-type: none"> <li>(i) if the property is damaged—the value of the property or the cost of repairing the property, whichever is less; or</li> <li>(ii) otherwise—the value of the property.</li> </ul> </li> </ul> <p>(3) For the purposes of paragraph (1)(b), a person has custody of relevant money if the person:</p> <ul style="list-style-type: none"> <li>(a) holds the money by way of a petty cash advance, change float or other advance; or</li> <li>(b) has received the money, but has not yet dealt with it as required by section 55 (which is about banking of relevant money).</li> </ul> <p>(4) For the purposes of paragraph (1)(b), a person has custody of relevant property if:</p> <ul style="list-style-type: none"> <li>(a) the person has taken delivery of the property and has not returned it to another person entitled to receive the property on behalf of the Commonwealth; and</li> <li>(b) when the person took delivery of the property the person signed a written acknowledgement that the property was delivered on the express condition that the person would at all times take strict care of the property.</li> </ul>
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				Non-compliance is reportable by accountable authorities of non-corporate Commonwealth entities, against this section where there has been no repayment to the Commonwealth when an official had custody and reasonable steps were not taken by the official to prevent the loss.
PGPA Act	PGPA Act Section 69	Relevant Property	Did an official lose relevant money or property due to misconduct, or deliberate or serious disregard of a reasonable standard of care and not repay to the Commonwealth an amount with respect to the loss?	<p><b>PGPA Act Section 69 - Liability for loss—misconduct</b></p> <p>(1) A Minister or an official of a non-corporate Commonwealth entity is liable to pay an amount to the Commonwealth if:</p> <ul style="list-style-type: none"> <li>(a) a loss of relevant money or relevant property occurs (including by way of deficiency, destruction or damage); and</li> <li>(b) the Minister or official caused or contributed to the loss by misconduct, or by a deliberate or serious disregard of reasonable standards of care.</li> </ul> <p>(2) The amount the Minister or official is liable to pay under subsection (1) is so much of the loss as is just and equitable having regard to the Minister’s or official’s share of the responsibility for the loss.</p>
PGPA Act	PGPA Act Section 86	Governance	Corporate only - Did the entity allow a subsidiary to do something that the entity itself did not have the power to do?	<p><b>PGPA Act Section 86 - Subsidiaries of corporate Commonwealth entities</b></p> <p>The accountable authority of a corporate Commonwealth entity must ensure, as far as practicable, that none of the entity’s subsidiaries does anything that the entity does not itself have power to do.</p>
PGPA Rules	PGPA Rule 10	Planning, Performance, Accountability and Reporting	Did an accountable authority not take all reasonable measures to prevent, detect and deal with fraud?	<p><b>PGPA Rule 10 - Preventing, detecting and dealing with fraud</b></p> <p>The accountable authority of a Commonwealth entity must take all reasonable measures to prevent, detect and deal with fraud relating to the entity, including by:</p>

				<ul style="list-style-type: none"> <li>(a) conducting fraud risk assessments regularly and when there is a substantial change in the structure, functions or activities of the entity; and</li> <li>(b) developing and implementing a fraud control plan that deals with identified risks as soon as practicable after conducting a risk assessment; and</li> <li>(c) having an appropriate mechanism for preventing fraud, including by ensuring that: <ul style="list-style-type: none"> <li>(i) officials in the entity are made aware of what constitutes fraud; and</li> <li>(ii) the risk of fraud is taken into account in planning and conducting the activities of the entity; and</li> </ul> </li> <li>(d) having an appropriate mechanism for detecting incidents of fraud or suspected fraud, including a process for officials of the entity and other persons to report suspected fraud confidentially; and</li> <li>(e) having an appropriate mechanism for investigating or otherwise dealing with incidents of fraud or suspected fraud; and</li> <li>(f) having an appropriate mechanism for recording and reporting incidents of fraud or suspected fraud.</li> </ul>
PGPA Rules	PGPA Rule 11	Arrangements Involving Relevant Money & Debts	Did an accountable authority not pursue recovery of a debt for which the accountable authority is responsible and required to recover?	<p><b>PGPA Rule 11 - Recovery of debts</b></p> <p>The accountable authority of a non-corporate Commonwealth entity must pursue recovery of each debt for which the accountable authority is responsible unless:</p> <ul style="list-style-type: none"> <li>(a) the accountable authority considers that it is not economical to pursue recovery of the debt; or</li> <li>(b) the accountable authority is satisfied that the debt is not legally recoverable; or</li> <li>(c) the debt has been written off as authorised by an Act.</li> </ul>

PGPA Rules	PGPA Rule 13	Duties of Accountable Authorities	Did an official who is an accountable authority not disclose a material personal interest in writing to the responsible Minister?	<p><b>PGPA Rule 13</b> - Officials who are the accountable authority</p> <p>(1) An official of a Commonwealth entity who:</p> <ul style="list-style-type: none"> <li>(a) is the accountable authority of the entity; and</li> <li>(b) has a material personal interest that relates to the affairs of the entity;</li> </ul> <p>must disclose that interest, in writing, to the entity's responsible Minister.</p> <p>(2) The disclosure must include details of:</p> <ul style="list-style-type: none"> <li>(a) the nature and extent of the interest; and</li> <li>(b) how the interest relates to the affairs of the entity.</li> </ul> <p>(3) The official must make the disclosure:</p> <ul style="list-style-type: none"> <li>(a) as soon as practicable after the official becomes aware of the interest; and</li> <li>(b) if there is a change in the nature or extent of the interest after the official has disclosed the interest under this section—as soon as practicable after the official becomes aware of that change.</li> </ul>
PGPA Rules	PGPA Rule 14	Duties of Accountable Authorities	Did an official who is a member of an accountable authority not disclose a material personal interest to each other member of the accountable authority?	<p><b>PGPA Rule 14</b> - Officials who are members of the accountable authority—how and when to disclose interests</p> <p>(1) An official of a Commonwealth entity who:</p> <ul style="list-style-type: none"> <li>(a) is a member of the accountable authority of the entity; and</li> <li>(b) has a material personal interest that relates to the affairs of the entity;</li> </ul> <p>must disclose that interest, orally or in writing, to each other member of the accountable authority.</p>

				<p>(2) The disclosure must include details of:</p> <ul style="list-style-type: none"> <li>(a) the nature and extent of the interest; and</li> <li>(b) how the interest relates to the affairs of the entity.</li> </ul> <p>(3) The official must make the disclosure at a meeting of the members of the accountable authority:</p> <ul style="list-style-type: none"> <li>(a) as soon as practicable after the official becomes aware of the interest; and</li> <li>(b) if there is a change in the nature or extent of the interest after the official has disclosed the interest under this section—as soon as practicable after the official becomes aware of that change.</li> </ul> <p>(4) The official must ensure that the disclosure is recorded in the minutes of the meeting.</p>
PGPA Rules	PGPA Rule 15	Duties of Accountable Authorities	Did an official who is an accountable authority with a material personal interest attend a meeting where the material personal interest was being considered?	<p><b>PGPA Rule 15 - Officials who are members of the accountable authority—consequences of having interests</b></p> <p>(1) This section applies to an official of a Commonwealth entity who:</p> <ul style="list-style-type: none"> <li>(a) is a member of the accountable authority of the entity; and</li> <li>(b) has a material personal interest.</li> </ul> <p><i>Consequences of having interest</i></p> <p>(2) If a matter in which the official has the interest is being considered at a meeting of the members of the accountable authority, the official must not:</p> <ul style="list-style-type: none"> <li>(a) be present while the matter is being considered at the meeting; or</li> <li>(b) vote on the matter.</li> </ul> <p>(3) However, if:</p>

				<p>(a) the responsible Minister for the entity has declared, in writing, that the official may be present or vote (or both); or</p> <p>(b) the members of the accountable authority who do not have a material personal interest in the matter have decided that the official is not disqualified from being present or voting (or both), and the decision is recorded in the minutes of a meeting of the members;</p> <p>then the official may be present or vote (or both) in accordance with the declaration or decision.</p> <p><i>Minister's declaration</i></p> <p>(4) The responsible Minister for the entity may declare in writing that the official may:</p> <p>(a) be present while the matter is being considered at the meeting; or</p> <p>(b) vote on the matter; or</p> <p>(c) be present while the matter is being considered at the meeting and vote on the matter.</p> <p>(5) The responsible Minister may only make the declaration if:</p> <p>(a) the number of members of the accountable authority entitled to be present and vote on the matter would be less than the quorum for a meeting of the accountable authority if the official were not allowed to be present or vote on the matter at the meeting; or</p> <p>(b) the matter needs to be dealt with urgently; or</p> <p>(c) there is a compelling reason for the matter being dealt with at the meeting.</p> <p><i>Contravention not to invalidate resolution</i></p> <p>(6) A contravention of this section by an official does not affect the validity of any resolution.</p>
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PGPA Rules	PGPA Rule 17	Duties of Accountable Authorities	Did the accountable authority not properly establish the functions and membership of the audit committee?	<p><b>PGPA Rule 17 - Audit committee for Commonwealth entities</b></p> <p><i>Functions of the audit committee</i></p> <p>(1) The accountable authority of a Commonwealth entity must, by written charter, determine the functions of the audit committee that is established for the entity as required by subsection 45(1) of the Act.</p> <p>(2) The functions must include reviewing the appropriateness of the accountable authority's:</p> <ul style="list-style-type: none"> <li>(a) financial reporting; and</li> <li>(b) performance reporting; and</li> <li>(c) system of risk oversight and management; and</li> <li>(d) system of internal control; for the entity.</li> </ul> <p><i>Membership of the audit committee</i></p> <p>(3) The audit committee must consist of at least 3 persons who have appropriate qualifications, knowledge, skills or experience to assist the committee to perform its functions.</p> <p>(4) On and after 1 July 2015, the majority of the members of the audit committee must:</p> <ul style="list-style-type: none"> <li>(a) for a non-corporate Commonwealth entity—be persons who are not officials of the entity; or</li> <li>(b) for a corporate Commonwealth entity—be persons who are not employees of the entity.</li> </ul> <p>(5) Despite subsections (3) and (4), the following persons must not be a member of the audit committee:</p> <ul style="list-style-type: none"> <li>(a) the accountable authority or, if the accountable authority has more than one member, the head (however described) of the accountable authority;</li> </ul>

				<ul style="list-style-type: none"> <li>(b) the Chief Financial Officer (however described) of the entity;</li> <li>(c) the Chief Executive Officer (however described) of the entity.</li> </ul>
PGPA Rules	PGPA Rule 18	Arrangements Involving Relevant Money & Debts	Did an official approve a proposed commitment of relevant money without properly recording the decision?	<p><b>PGPA Rule 18 - Approving commitments of relevant money</b></p> <ul style="list-style-type: none"> <li>(1) If an official of a Commonwealth entity is approving the commitment of relevant money for which the accountable official must: <ul style="list-style-type: none"> <li>(a) have regard to their duties under sections 25-29 of the Act, and</li> <li>(b) record the approval in writing as soon as practicable after giving it.</li> </ul> </li> <li>(2) To avoid doubt, the official must also approve the commitment consistently with any written requirements, including controls to ensure the proper use of relevant money and spending limits, specified authority of a Commonwealth entity is responsible, the</li> <li>(3) by the accountable authority in: <ul style="list-style-type: none"> <li>(a) instructions given by the accountable authority; or</li> <li>(b) the instrument that delegates to the official, or otherwise authorises the official to exercise, the accountable authority's power to approve the commitment of relevant money; or</li> <li>(c) a direction to the official in relation to the exercise of that power.</li> </ul> </li> </ul> <p>Non-compliance is not reportable when an official has not approved the commitment consistently with any written requirements, including spending limits, specified by the accountable authority, but this may lead to administrative action within the entity.</p>

PGPA Rules	PGPA Rule 18	Arrangements Involving Relevant Money & Debts	Did an official approve a proposed commitment of relevant money where the proposed commitment did not represent a proper use of public resources?	<p><b>PGPA Rule 18 - Approving commitments of relevant money</b></p> <p>(4) If an official of a Commonwealth entity is approving the commitment of relevant money for which the accountable official must:</p> <ul style="list-style-type: none"> <li>(c) have regard to their duties under sections 25-29 of the Act, and</li> <li>(d) record the approval in writing as soon as practicable after giving it.</li> </ul> <p>(5) To avoid doubt, the official must also approve the commitment consistently with any written requirements, including controls to ensure the proper use of relevant money and spending limits, specified authority of a Commonwealth entity is responsible, the</p> <p>(6) by the accountable authority in:</p> <ul style="list-style-type: none"> <li>(a) instructions given by the accountable authority; or</li> <li>(b) the instrument that delegates to the official, or otherwise authorises the official to exercise, the accountable authority's power to approve the commitment of relevant money; or</li> <li>(c) a direction to the official in relation to the exercise of that power.</li> </ul> <p>Non-compliance is not reportable when an official has not approved the commitment consistently with any written requirements, including spending limits, specified by the accountable authority, but this may lead to administrative action within the entity.</p>
PGPA Rules	PGPA Rule 19	Banking, Borrowing, Investment and Insurance	Did an official not bank relevant money by the end of the next banking day or the period otherwise prescribed by the accountable authority?	<p><b>PGPA Rule 19 - Banking of bankable money received by officials</b></p> <p>(1) An official of a Commonwealth entity who receives bankable money must deposit the money in a bank:</p>

				<ul style="list-style-type: none"> <li>(a) before the end of the next banking day; or</li> <li>(b) if the instructions of the accountable authority of a Commonwealth entity that is responsible for the money prescribe a period in which the money must be so deposited—before the end of that period.</li> </ul> <p>(2) A <b>banking day</b> is a day other than a Saturday, a Sunday or a day that is a public holiday in the place where the money was received.</p>
PGPA Rules	PGPA Rule 20	Banking, Borrowing, Investment and Insurance	Did an official not deal with bankable money in accordance with the instructions of the accountable authority?	<p><b>PGPA Rule 20</b> - Otherwise dealing with bankable money received by officials</p> <p>An official of a Commonwealth entity who receives bankable money that is to be held for the purposes of making payments in relation to a Commonwealth entity must deal with the money in accordance with any requirements prescribed by the instructions of the accountable authority of a Commonwealth entity that is responsible for the money.</p>
PGPA Rules	PGPA Rule 23	Banking, Borrowing, Investment and Insurance	Corporate only - Was insurance provided to an official for liability resulting from wilful breach of duty?	<p><b>PGPA Rule 23</b> - Insurance obtained by corporate Commonwealth entities</p> <p>(1) A corporate Commonwealth entity must not insure an official of the entity against a liability (other than one for legal costs) arising out of:</p> <ul style="list-style-type: none"> <li>(a) conduct involving a wilful breach of duty, arising at common law, in equity or under the finance law (other than section 27 or 28 of the Act), in relation to the entity; or</li> <li>(b) a contravention of section 27 or 28 of the Act (which deal with the duties of officials in relation to use of position and use of information).</li> </ul>

				(2) Anything that purports to insure a person against, or exempt a person from, a liability is void to the extent that it contravenes this section.
PGPA Rules	PGPA Rule 25	Arrangements Involving Relevant Money & Debts	Non-corporate only - Did a delegate not take in to account a person's legal entitlement to the property of a deceased person when considering making a payment of an amount owed to the person at the person's time of death?	<p><b>PGPA Rule 25 - Payment of amount owed to person at time of death</b></p> <p>(1) If, at the time of a person's death (whether before or after this section commences), the Commonwealth owed an amount to the person, the Finance Minister may authorise payment of that amount to a person who the Finance Minister considers should receive the payment.</p> <p>(2) The Finance Minister may authorise the payment without requiring:</p> <ul style="list-style-type: none"> <li>(a) production of probate of the will of the deceased person; or</li> <li>(b) letters of administration of the estate of the deceased person.</li> </ul> <p>(3) In deciding who should receive the payment, the Finance Minister must consider the people who are entitled to the property of the deceased person under:</p> <ul style="list-style-type: none"> <li>(a) the deceased person's will; and</li> <li>(b) the law relating to the disposition of the property of deceased persons.</li> </ul> <p>(4) After the payment is made, the Commonwealth has no further liability in relation to the amount that was owed.</p> <p>(5) This section does not relieve the recipient from a liability to deal with the money in accordance with law.</p>
PGPA Rules	PGPA Rule 29	Arrangements Involving	Was an arrangement relating to other CRF money entered without the arrangement specifying how the other CRF money is to	<b>PGPA Rule 29 - Other Consolidated Revenue Fund (CRF) money</b>

		Relevant Money & Debts	be held and managed to comply with PGPA Rule 29 subsection (2)?	<p>(1) The accountable authority of a non-corporate Commonwealth entity must ensure that any arrangement it enters into relating to the receipt, custody or expenditure of other CRF money complies with subsection (2).</p> <p>(2) The arrangement must:</p> <ul style="list-style-type: none"> <li>(a) promote the proper use and management of the other CRF money; and</li> <li>(b) be in writing; and</li> <li>(c) require the other CRF money to be deposited in a bank as soon as is practicable; and</li> <li>(d) require the other party to the arrangement: <ul style="list-style-type: none"> <li>(i) to cause records to be kept that properly record and explain the receipt, custody or expenditure of the other CRF money; and</li> <li>(ii) to allow those records to be conveniently and properly audited; and</li> </ul> </li> <li>(e) require any interest earned on the other CRF money to be remitted in full to the Commonwealth (including a requirement about the timing and frequency of remitting such interest); and</li> <li>(f) include a requirement about the timing and frequency of any remittance of the other CRF money to the Commonwealth required under the arrangement; and</li> <li>(g) include a requirement about the timing and frequency of any payments of the other CRF money to another person required under the arrangement.</li> </ul> <p>(3) <b>Proper</b>, when used in relation to the use or management of other CRF money, means efficient, effective, economical and ethical.</p> <p>Note: Where a person who is outside of the Commonwealth does not comply with the terms of the authorised arrangement, this should not be reported for compliance purposes, and may result in penalties.</p>
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<p>PGPA Finance Minister's Delegations</p>	<p>Delegations Schedule 1 Part 1</p>	<p>Delegations</p>	<p>Non-corporate only - Did a delegate</p> <ul style="list-style-type: none"> <li>a) provide for overdraft drawings that did not provide for each drawing to be repaid within 30 days or;</li> <li>b) not manage cash in an effective manner or;</li> <li>c) not manage cash consistent with written requirements or;</li> <li>d) not ensure relevant agreement provided processes to allow Commonwealth cash to be consolidated each day within the Official Public Account or;</li> <li>e) not ensure interest earned was transferred to the Official Public Account or;</li> <li>f) not notify the Department of Finance as soon as practicable when a bank account was opened or closed?</li> </ul>	<p><b>PGPA Act Section 53 - Banking by the Commonwealth</b></p> <ul style="list-style-type: none"> <li>(1) The Finance Minister may, on behalf of the Commonwealth, enter into an agreement with a bank relating to the conduct of the banking business of the Commonwealth, including in relation to opening and maintaining bank accounts.</li> <li>(2) The agreement: <ul style="list-style-type: none"> <li>(a) must not provide for overdraft drawings by the Commonwealth unless it provides for each drawing to be repaid within 30 days; and</li> <li>(b) must be in accordance with any requirements prescribed by the rules.</li> </ul> </li> <li>(3) The Finance Minister must, on behalf of the Commonwealth, open and maintain a central bank account with the Reserve Bank of Australia.</li> <li>(4) The rules may prescribe matters relating to banking by the Commonwealth, except in relation to the central bank account referred to in subsection (3).</li> </ul> <p><b>Schedule 1      Delegations under the Act</b></p> <p><b>Part 1            Delegation under section 53 of the Act – Banking by the Commonwealth in Australia</b></p> <p><b>Directions</b></p> <p><b>1.1                Scope of delegation</b></p> <p>This delegation applies in relation to bank accounts that are opened and maintained in Australia.</p>
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				<p><b>1.2 Effective management of cash</b></p> <p>The delegate must ensure that any relevant agreement provides for cash to be managed in an effective manner, consistent with any written requirements issued by the Department of Finance under section 36 of the PGPA Act for that purpose.</p> <p><b>1.3 Consolidation of Commonwealth cash</b></p> <p>Any relevant agreement must provide for processes to be in place to allow Commonwealth cash held in Australia to be consolidated each day within the Official Public Account held with the Reserve Bank of Australia.</p> <p><b>1.4 Interest</b></p> <p>Any interest earned on Commonwealth bank accounts must be transferred to the Official Public Account.</p> <p><b>1.5 Notification of opening or closing bank accounts</b></p> <p>The delegate must notify the Department of Finance as soon as practicable when a new bank account is opened or an existing bank account is closed.</p> <p><b>1.6 Future Fund Management Agency</b></p> <p>The accountable authority of the Future Fund Management Agency is not required to comply with subparagraph 1.3 and 1.4</p>
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PGPA Finance Minister's Delegations	Delegations Schedule 1 Part 2	Delegations	Non-corporate only - Did an official open or maintain a bank account outside Australia without a delegation?	<p><b>PGPA Act Section 53 - Banking by the Commonwealth</b></p> <ol style="list-style-type: none"> <li>(1) The Finance Minister may, on behalf of the Commonwealth, enter into an agreement with a bank relating to the conduct of the banking business of the Commonwealth, including in relation to opening and maintaining bank accounts.</li> <li>(2) The agreement: <ol style="list-style-type: none"> <li>(a) must not provide for overdraft drawings by the Commonwealth unless it provides for each drawing to be repaid within 30 days; and</li> <li>(b) must be in accordance with any requirements prescribed by the rules.</li> </ol> </li> <li>(3) The Finance Minister must, on behalf of the Commonwealth, open and maintain a central bank account with the Reserve Bank of Australia.</li> <li>(4) The rules may prescribe matters relating to banking by the Commonwealth, except in relation to the central bank account referred to in subsection (3).</li> </ol>
PGPA Finance Minister's Delegations	Delegations Schedule 1 Part 3	Delegations	Non-corporate only - Did an accountable authority enter into an agreement to borrow money by obtaining an advance overdraft with an overseas bank without a delegation or without complying with the directions given in Schedule 1, Part 3, Division 2?	<p><b>PGPA Act Section 56 - Borrowing by the Commonwealth</b></p> <ol style="list-style-type: none"> <li>(1) An agreement for the borrowing of money by the Commonwealth (including by obtaining an advance on overdraft or obtaining credit by way of credit card or credit voucher) is of no effect unless the borrowing is expressly authorised by or under an Act.</li> <li>(2) The Finance Minister may, on behalf of the Commonwealth, enter into an agreement for borrowing money.</li> <li>(3) The agreement must: <ol style="list-style-type: none"> <li>(a) require the amount borrowed to be repaid by the Commonwealth within 90 days; and</li> </ol> </li> </ol>

				<p>(b) be in accordance with any requirements prescribed by the rules.</p> <p>Note: Subsection 56 (3) has been delegated to accountable authorities of non-corporate Commonwealth entities, only for the issue of Commonwealth credit cards (Schedule 1, Part 3).</p> <p>Where an accountable authority (other than the DFAT accountable authority – refer Delegation) enters into any other borrowing, it should be reported as an instance of non-compliance with the Delegation.</p> <p><b>Schedule 1      Delegations under the Act</b></p> <p><b>Part 3            Delegation under section 56 of the Act – Borrowing by the Commonwealth for overdraft facilities with overseas banks</b></p> <p><b>Directions</b></p> <p><b>3.1                Scope of delegation</b></p> <p>(1) The accountable authority for the Department of Foreign Affairs and Trade may only delegate the functions and powers contained in this delegation to an official of the Department of Foreign Affairs and Trade.</p> <p>(2) This delegation only applies in relation to overdraft facilities that are to be opened and maintained outside Australia.</p> <p>(3) The delegate must ensure that any agreements relating to the provision of overdraft facilities are for a maximum amount of \$1 million, with the sum of all agreements not totalling more than \$10 million.</p>
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				<p>(4) The delegate must ensure that the overdraft facility is only accessed in situations where funds cannot be transferred from Australia in time for a specific payment.</p> <p><b>3.2 Standard fees and charges etc</b></p> <p>(1) Where an overdraft facility is opened, in accordance with an agreement that provides for the charging of fees by the bank, the delegate must ensure that the amount incurs only the bank's standard fees and charges.</p> <p>(2) The delegate must also ensure that arrangements are put in place to debit any fees and charges to a relevant departmental appropriation.</p> <p><b>3.3 Annual review of overdraft facilities</b></p> <p>The delegate must, at least annually, review all the entity's overdraft facilities and be satisfied of the continuing need for those facilities with a view to maintaining the minimum number necessary.</p>
PGPA Finance Minister's Delegations	Delegations Schedule 1 Part 4	Delegations	Non-corporate only - Did an accountable authority enter into an agreement to borrow money other than for Commonwealth credit cards or credit vouchers only for the issue to and use by the Commonwealth?	<p><b>PGPA Act Section 56 - Borrowing by the Commonwealth</b></p> <p>(1) An agreement for the borrowing of money by the Commonwealth (including by obtaining an advance on overdraft or obtaining credit by way of credit card or credit voucher) is of no effect unless the borrowing is expressly authorised by or under an Act.</p> <p>(2) The Finance Minister may, on behalf of the Commonwealth, enter into an agreement for borrowing money.</p>

				<p>(3) The agreement must:</p> <ul style="list-style-type: none"> <li>(a) require the amount borrowed to be repaid by the Commonwealth within 90 days; and</li> <li>(b) be in accordance with any requirements prescribed by the rules.</li> </ul> <p>Note: Subsection 56 (3) has been delegated to accountable authorities of non-corporate Commonwealth entities, only for the issue of Commonwealth credit cards (Schedule 1, Part 3).</p> <p>Where an accountable authority (other than the DFAT accountable authority – refer Delegation) enters into any other borrowing, it should be reported as an instance of non-compliance with the Delegation.</p> <p><b>Schedule 1      Delegations under the Act</b></p> <p><b>Part 4</b>            Delegation under section 56 of the Act – Borrowing by the Commonwealth for the issue to, and use by, the Commonwealth of credit cards or credit vouchers</p> <p><b>Directions</b></p> <p><b>4.1                Only for issue and use of credit cards and credit vouchers</b></p> <p>The delegate is permitted to enter into agreements only for the issue to, and use by, the Commonwealth of credit cards or credit vouchers.</p>
PGPA Finance Minister's Delegations	Delegations Schedule 1 Part 5	Delegations	Non-corporate only - Was money invested or re-invested where:	<b>PGPA Act Section 58</b> - Investment by the Commonwealth

			<ul style="list-style-type: none"> <li>a) The investment was not authorised by a delegate; or</li> <li>b) Reasonable steps were not taken to obtain the maximum returned on authorised investments; or</li> <li>c) An investment of \$15 million or more was made without details of the proposed investment being provided to the Australian Office of Financial Management?</li> </ul>	<ul style="list-style-type: none"> <li>(1) The Finance Minister or the Treasurer may, on behalf of the Commonwealth, invest in any authorised investment.</li> <li>(2) For the purposes of investing under this section in securities of the Commonwealth, the Commonwealth is to be treated as if it were a separate legal entity to the entity issuing the securities.</li> <li>(3) An investment under this section must not be inconsistent with the terms of any trust that applies to the money concerned.</li> <li>(4) If an amount invested under this section was debited from a special account, then expenses of the investment may be debited from that special account.</li> <li>(5) The proceeds of an investment of an amount debited from a special account must be credited to the special account.</li> <li>(6) At any time before an investment matures, the Finance Minister or Treasurer, as the case requires, may, on behalf of the Commonwealth, authorise in writing the reinvestment of the proceeds upon maturity in an authorised investment with the same entity.</li> <li>(7) The CRF is appropriated as necessary for the purposes of this section.</li> <li>(8) Any of the following are an <b>authorised investment</b>: <ul style="list-style-type: none"> <li>(a) in relation to both the Finance Minister and the Treasurer: <ul style="list-style-type: none"> <li>(i) securities of, or securities guaranteed by, the Commonwealth, a State or a Territory; or</li> <li>(ii) a deposit with a bank, including a deposit evidenced by a certificate of deposit; or</li> <li>(iii) any other form of investment prescribed by the rules;</li> </ul> </li> <li>(b) in relation to the Treasurer—debt instruments with an investment grade credit rating that: <ul style="list-style-type: none"> <li>(i) are issued or guaranteed by the government of a foreign country; or</li> </ul> </li> </ul> </li> </ul>
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				<p>(ii) are issued or guaranteed by a financial institution whose members consist of foreign countries (which may also include Australia); or</p> <p>(iii) are denominated in Australian currency.</p> <p><b>Schedule 1      Delegations under the Act</b></p> <p><b>Part 5            Delegation under section 58 of the Act – Investment by the Commonwealth</b></p> <p><b>Directions</b></p> <p><b>5.2                Maximum return on investment</b></p> <p>In investing the balance of a Special Account, or authorising the re-investment of the proceeds of an investment, the delegate must take all reasonable steps to obtain the maximum return available on authorised investments, consistent with the requirements, including particular cash-flow requirements, of sound financial management of the Account.</p> <p><b>5.3                Notification to Australian Office of Financial Management for large amounts</b></p> <p>Before making any investment or authorising any re-investment involving an amount of \$15 million or more, the delegate must provide details of the proposed investment or re-investment to the Australian Office of Financial Management.</p>
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PGPA Finance Minister's Delegations	Delegations Schedule 1 Part 6	Delegations	Non-corporate only - Did a delegate grant an indemnity, guarantee or warranty without a delegation or where the likelihood of the event occurring is non-remote (greater than a five per cent chance) or the most probable expenditure that need to be made, if the event occurred, is significant (greater than \$30 million)?	<p><b>PGPA Act Section 60</b> - Indemnities, guarantees or warranties by the Commonwealth</p> <ol style="list-style-type: none"> <li>1) The Finance Minister may, on behalf of the Commonwealth, grant an indemnity, guarantee or warranty.</li> <li>2) The grant of the indemnity, guarantee or warranty must be in accordance with any requirements prescribed by the rules.</li> </ol> <p>Where an official exercises a power without the appropriate delegation or authorisation under section 60 or does not comply with the directions, a non-corporate Commonwealth entity must report this as an instance of non-compliance with the Delegation (Schedule 1, Part 6).</p> <p>Non-compliance is not reportable against this section for the purposes of the compliance report.</p> <p>Section 60 provides the Finance Minister with the power to grant an indemnity, guarantee or warranty. The Finance Minister has delegated this power to all accountable authorities of non-corporate Commonwealth entities, with directions which limit the power.</p>
PGPA Finance Minister's Delegations	Delegations Schedule 1 Part 7	Delegations	Non-corporate only - Did an official waive an amount owing to the Commonwealth without a delegation?	<p><b>PGPA Act Section 63</b> - Waiver of amounts owing to the Commonwealth</p> <ol style="list-style-type: none"> <li>(1) The Finance Minister may, on behalf of the Commonwealth, authorise: <ol style="list-style-type: none"> <li>(a) the waiver of an amount owing to the Commonwealth; or</li> <li>(b) the modification of the terms and conditions on which an amount owing to the Commonwealth is to be paid to the Commonwealth.</li> </ol> </li> </ol>

				<p>(2) An authorisation of a waiver or modification must be in accordance with any requirements prescribed by the rules.</p> <p>(3) An authorisation of a waiver may be made either unconditionally or on the condition that a person agrees to pay an amount to the Commonwealth in specified circumstances.</p> <p>(4) To avoid doubt, an amount may be owing to the Commonwealth even if it is not yet due for payment.</p> <p>(5) An authorisation of a waiver or modification is not a legislative instrument.</p> <p>Non-compliance is not reportable against Section 63 of the PGPA Act for the purposes of the compliance report. Section 63 provides the Finance Minister with the power to waive, or otherwise modify the terms and conditions on which an amount owing to the Commonwealth (for example postpone, allow the payment by instalment, or defer the time for payment). The Finance Minister has delegated the power to waive debts to a limited number of accountable authorities of non-corporate Commonwealth entities. The power to allow payment by instalment or to defer the time for payment of debt has been delegated to all accountable authorities of non-corporate Commonwealth entities.</p> <p>Rule 24 imposes a mandatory action to be taken by the Finance Minister for a total amount of more than \$500,000.</p> <p>Where an official exercises a power without the appropriate delegation or authorisation under subsection 63(1) or does not comply with the directions, a non-corporate Commonwealth entity must report this as an instance of non-compliance with the Delegation (Schedule 1, Part 7 to 9 as appropriate).</p>
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				Where a debt is not recovered by an accountable authority (or delegate) it should be reported under section 11 of the Rule, not section 63 or the Delegation.
PGPA Finance Minister's Delegations	Delegations Schedule 1 Part 9	Delegations	<p>Non-corporate only - Did an official allow payment by instalments, or defer the time for payment of an amount owing to the Commonwealth:</p> <ul style="list-style-type: none"> <li>i. Without a delegation; or</li> <li>ii. Without requiring the debtor to provide evidence of financial hardship, where this is the reason claimed for not being able to make immediate payment of the debt; or</li> <li>iii. Without imposing interest at the 90-day bank-accepted bill rate or recording an acceptable reason for not doing so; of</li> <li>iv. Not informing the debtor in writing of: <ul style="list-style-type: none"> <li>a. the amount owing to the Commonwealth;</li> <li>b. the date or dates when payment is due;</li> <li>c. the interest rate (if any);</li> <li>d. any other matter the delegate considers relevant, taking into</li> </ul> </li> </ul>	<p><b>PGPA Act Section 63</b> - Waiver of amounts owing to the Commonwealth</p> <ul style="list-style-type: none"> <li>(1) The Finance Minister may, on behalf of the Commonwealth, authorise: <ul style="list-style-type: none"> <li>(a) the waiver of an amount owing to the Commonwealth; or</li> <li>(b) the modification of the terms and conditions on which an amount owing to the Commonwealth is to be paid to the Commonwealth.</li> </ul> </li> <li>(2) An authorisation of a waiver or modification must be in accordance with any requirements prescribed by the rules.</li> <li>(3) An authorisation of a waiver may be made either unconditionally or on the condition that a person agrees to pay an amount to the Commonwealth in specified circumstances.</li> <li>(4) To avoid doubt, an amount may be owing to the Commonwealth even if it is not yet due for payment.</li> <li>(5) An authorisation of a waiver or modification is not a legislative instrument.</li> </ul> <p>Non-compliance is not reportable against Section 63 of the PGPA Act for the purposes of the compliance report. Section 63 provides the Finance Minister with the power to waive, or otherwise modify the terms and conditions on which an amount owing to the Commonwealth (for example postpone, allow the payment by instalment, or defer the time for payment). The Finance Minister has delegated the power to waive</p>

			<p>account the evidence of hardship;</p> <p>e. The conditions of the arrangement?</p>	<p>debts to a limited number of accountable authorities of non-corporate Commonwealth entities. The power to allow payment by instalment or to defer the time for payment of debt has been delegated to all accountable authorities of non-corporate Commonwealth entities.</p> <p>Rule 24 imposes a mandatory action to be taken by the Finance Minister for a total amount of more than \$500,000.</p> <p>Where an official exercises a power without the appropriate delegation or authorisation under subsection 63(1) or does not comply with the directions, a non-corporate Commonwealth entity must report this as an instance of non-compliance with the Delegation (Schedule 1, Part 7 to 9 as appropriate).</p> <p>Where a debt is not recovered by an accountable authority (or delegate) it should be reported under section 11 of the Rule, not section 63 or the Delegation.</p>
PGPA Finance Minister's Delegations	Delegations Schedule 1 Part 10	Delegations	Non-corporate only - Did a delegate authorise a gift of relevant property that did not meet the directions of Schedule 1, Part 10 of the Finance Minister's Delegations?	<p><b>PGPA Act Section 66 - Gifts of relevant property</b></p> <p>(1) A Minister or an official of a non-corporate Commonwealth entity must not make a gift of relevant property unless:</p> <ul style="list-style-type: none"> <li>(a) the property was acquired or produced to use as a gift; or</li> <li>(b) the making of the gift: <ul style="list-style-type: none"> <li>(i) is expressly authorised by law; or</li> <li>(ii) is authorised by the Finance Minister in writing; or</li> <li>(iii) is made in accordance with any requirements prescribed by the rules.</li> </ul> </li> </ul> <p>(2) An authorisation under subparagraph (1)(b)(ii) is not a legislative instrument.</p>

				<p>Non-compliance is reportable by the accountable authority of a non-corporate Commonwealth entity where an official makes a gift of relevant property inconsistent with subsections 66 (a) to (b).</p> <p>The Finance Minister has delegated this power to the accountable authorities of non-corporate Commonwealth entities with conditions.</p> <p>Non-compliance is reportable against the Delegation (Schedule 1, Part 10) where the directions are not followed.</p> <p><b>Schedule 1      Delegations under the Act</b></p> <p><b>Part 10          Delegation under section 66 of the Act – Gifts of relevant property</b></p> <p><b>Directions</b></p> <p><b>10.1            No authorising the gifting of military firearms</b></p> <p>A delegate must not authorise a gift of military firearms.</p> <p><b>10.2            Overarching Principles</b></p> <p>(1)    When contemplating whether to authorise a gift of relevant property, a delegate must consider the overarching principles that, if appropriate to do so, the relevant property should be:</p> <p>(a)    agreed to be transferred with or without payment to another government entity within Australia (including State or Territory governments); or</p>
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				<p>(b) sold at market value, where it is economical to do so.</p> <p>(2) A departure from the Commonwealth’s overarching principles, encompassing disposal by gift, is permitted if the relevant property in question is:</p> <ul style="list-style-type: none"> <li>(a) genuinely surplus to the entity’s requirements; and</li> <li>(b) is either: <ul style="list-style-type: none"> <li>i. of historical or symbolic significance in relation to the proposed recipient; or</li> <li>ii. holds other special significance for the proposed recipient, and there are compelling reasons to justify its gifting to that recipient; or</li> <li>iii. of low value and <ul style="list-style-type: none"> <li>a. otherwise uneconomical to dispose of; or</li> <li>b. the gifting supports the achievement of an Australian Government policy objective.</li> </ul> </li> </ul> </li> </ul> <p>(3) If a gift of relevant property is being contemplated, the delegate is to consider whether authorising in a particular case would create an onerous or undesirable precedent. If the gift would create that precedent, it must be refused.</p> <p><i>Example:</i> If it would be difficult, in equity, for the Commonwealth not to approve other requests for such gifts</p>
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				<p>and which would in that way lead to significant losses of Commonwealth revenues.</p> <p>(4) For this reason, the delegate would need publicly defensible and objective grounds to justify favouring the person or organisation with the gift, ahead of other potential recipients.</p> <p><b>10.3 Reasonable estimate to be obtained</b></p> <p>(1) A delegate must not exercise the power under section 66 of the Act before obtaining a reasonable estimate of the market value of the relevant property proposed to be gifted.</p> <p>(2) If this is not possible, the delegate must use their discretion in assigning a notional value, and must record the basis for determining the value of the property.</p>
PGPA Finance Minister's Delegations	Delegations Schedule 1 Part 11	Delegations	Non-corporate only - Did an official authorise a repayment without a delegation?	<p><b>PGPA Act Section 77</b> - Repayments by the Commonwealth</p> <p>If:</p> <p>(a) an amount is received by the Commonwealth; and</p> <p>(b) some or all of the amount is required or permitted to be repaid; and</p> <p>(c) the Finance Minister is satisfied that, apart from this section, there is no appropriation for the repayment;</p> <p>then the CRF is appropriated for the repayment.</p>

Commonwealth Procurement Rules	CPR 4.4	Procurement – Value For Money	Did an Official responsible for a procurement not ensure that the procurement achieved a value-for-money outcome?	<p><b>Commonwealth Procurement Rule 4.4</b></p> <p>Achieving value for money is the core rule of the CPRs. <i>Officials</i> responsible for a <i>procurement</i> <b>must</b> be satisfied, after reasonable enquires, that the <i>procurement</i> achieves a value for money outcome. <i>Procurements</i> should:</p> <ul style="list-style-type: none"> <li>a) encourage competition and be non-discriminatory;</li> <li>b) use <i>public resources</i> in an efficient, effective, economical and ethical manner that is not inconsistent with the policies of the Commonwealth;<sup>3</sup></li> <li>c) facilitate accountable and transparent decision making;</li> <li>d) encourage appropriate engagement with risk; and</li> <li>e) be commensurate with the scale and scope of the business requirement.</li> </ul>
Commonwealth Procurement Rules	CPR 4.5	Procurement – Value For Money	Did an official conducting a procurement not consider the relevant financial and non-financial costs and benefits of the procurement?	<p><b>Commonwealth Procurement Rule 4.5</b></p> <p>When conducting a procurement, an <i>official</i> <b>must</b> consider the relevant financial and non-financial costs and benefits of each <i>submission</i> including, but not limited to:</p> <ul style="list-style-type: none"> <li>a) the quality of the <i>goods</i> and services;</li> <li>b) fitness for purpose of the proposal;</li> <li>c) the <i>potential supplier’s</i> relevant experience and performance history;</li> <li>d) flexibility of the proposal (including innovation and adaptability over the lifecycle of the <i>procurement</i>);</li> </ul>

				<p>e) environmental sustainability of the proposed <i>goods</i> and services (such as energy efficiency and environmental impact); and</p> <p>f) whole-of-life costs.</p>
Commonwealth Procurement Rules	CPR 4.10	Procurement – Value For Money & Competition	Was coordinated procurement not used without an exemption?	<p><b>Commonwealth Procurement Rule 4.10</b></p> <p><i>Non-corporate Commonwealth entities must</i> use coordinated procurements. Exemptions from coordinated procurements can only be granted jointly by the requesting <i>non-corporate Commonwealth entity's</i> Portfolio Minister and the Finance Minister when a <i>non-corporate Commonwealth entity</i> can demonstrate a special need for an alternative arrangement. Prescribed <i>corporate Commonwealth entities</i> may opt-in to coordinated procurements.</p>
Commonwealth Procurement Rules	CPR 4.12	Procurement – Value For Money & Competition	Was an existing contract of another entity used where the contract did not specify potential use by other entities?	<p><b>Commonwealth Procurement Rule 4.12</b></p> <p>If a <i>relevant entity</i> intends to join an existing <i>contract</i> of another <i>relevant entity</i>, the initial <i>request documentation</i> and the <i>contract must</i> have already specified potential use by other <i>relevant entities</i>.</p>
Commonwealth Procurement Rules	CPR 4.13	Procurement – Value For Money & Competition	<p>Was an existing contract joined without ensuring that:</p> <ul style="list-style-type: none"> <li>i. Value for money was achieved; or</li> <li>ii. the goods and services being procured were the same as provided for within the contract; or</li> <li>iii. the terms and conditions were not materially altered?</li> </ul>	<p><b>Commonwealth Procurement Rule 4.13</b></p> <p><i>Relevant entities</i> joining an existing <i>contract must</i> ensure that:</p> <ul style="list-style-type: none"> <li>a) value for money is achieved;</li> <li>b) the <i>goods</i> and services being procured are the same as provided for within the <i>contract</i>; and</li> <li>c) the terms and conditions of the <i>contract</i> are not being materially altered.</li> </ul>

Commonwealth Procurement Rules	CPR 4.14	Procurement – Value For Money & Competition	Was a contract entered that did not: <ul style="list-style-type: none"> <li>i. specify an end date; and</li> <li>ii. allow for periodic review; and</li> <li>iii. allow termination subsequent to a review if the relevant entity determines that it does not continue to represent value for money?</li> </ul>	<b>Commonwealth Procurement Rule 4.14</b> When a <i>contract</i> does not specify an <i>end date</i> it <b>must</b> allow for periodic review and subsequent termination of the <i>contract</i> by the <i>relevant entity</i> , if the <i>relevant entity</i> determines that it does not continue to represent value for money.
Commonwealth Procurement Rules	CPR 4.15	Procurement – Value For Money & Competition	Were third-party procurement arrangements used to avoid the Commonwealth Procurement Rules when procuring goods and services?	<b>Commonwealth Procurement Rule 4.15</b> <i>Procurement</i> by third parties on behalf of a <i>relevant entity</i> can be a valid way to procure <i>goods</i> and services, provided it achieves value for money. <i>Relevant entities</i> <b>must</b> not use third-party arrangements to avoid the rules in the CPRs when procuring <i>goods</i> and services.
Commonwealth Procurement Rules	CPR 5.3	Procurement – Value For Money & Competition	Was a potential supplier discriminated against due to size, degree of foreign affiliation or ownership, location, or the origin of goods and services?	<b>Commonwealth Procurement Rule 5.3</b> The Australian Government’s procurement framework is non-discriminatory. All <i>potential suppliers</i> to government <b>must</b> , subject to these CPRs, be treated equitably based on their commercial, legal, technical and financial abilities and not be discriminated against due to their size, degree of foreign affiliation or ownership, location, or the origin of their <i>goods</i> and services.
Commonwealth Procurement Rules	CPR 6.6	Procurement – Efficient, Effective, Economical and Ethical	Did an official not act ethically during a procurement?	<b>Commonwealth Procurement Rule 6.6</b> In particular, <i>officials</i> undertaking <i>procurement</i> <b>must</b> act ethically throughout the <i>procurement</i> . Ethical behaviour includes: <ul style="list-style-type: none"> <li>a) recognising and dealing with actual, potential and perceived conflicts of interest;</li> </ul>

				<ul style="list-style-type: none"> <li>b) dealing with <i>potential suppliers, tenderers and suppliers</i> equitably, including by</li> <li>c) seeking appropriate internal or external advice when probity issues arise, and</li> <li>d) not accepting inappropriate gifts or hospitality;</li> <li>e) carefully considering the use of <i>public resources</i>; and</li> <li>f) complying with all directions, including <i>relevant entity</i> requirements, in relation to gifts or hospitality, the Australian Privacy Principles of the <i>Privacy Act 1988</i> and the security provisions of the <i>Crimes Act 1914</i>.</li> </ul>
Commonwealth Procurement Rules	CPR 6.7	Procurement – Efficient, Effective, Economical and Ethical	Did an official seek to benefit from supplier practices that were dishonest, unethical or unsafe?	<p><b>Commonwealth Procurement Rule 6.7</b></p> <p><i>Relevant entities must</i> not seek to benefit from supplier practices that may be dishonest, unethical or unsafe. This includes not entering into <i>contracts</i> with <i>tenderers</i> who have had a judicial decision against them (not including decisions under appeal) relating to employee entitlements and who have not satisfied any resulting order. <i>Officials</i> should seek declarations from all <i>tenderers</i> confirming that they have no such unsettled orders against them.</p>
Commonwealth Procurement Rules	CPR 6.8	Procurement – Efficient, Effective, Economical and Ethical	Were non-discriminatory complaint handling procedures not applied where a complaint was received in relation to a procurement?	<p><b>Commonwealth Procurement Rule 6.8</b></p> <p>If a complaint about <i>procurement</i> is received, <i>relevant entities must</i> apply equitable and non-discriminatory complaint-handling procedures. <i>Relevant entities</i> should aim to manage the complaint process internally, when possible, through communication and conciliation.</p>
Commonwealth Procurement Rules	CPR 7.2	Procurement – Records & Plans	Did an official not maintain a level of documentation commensurate with the scale, scope and risk of a procurement?	<p><b>Commonwealth Procurement Rule 7.2</b></p> <p><i>Officials must</i> maintain for each <i>procurement</i> a level of documentation commensurate with the scale, scope and risk of the <i>procurement</i>. Documentation should provide accurate and concise information on:</p>

				<ul style="list-style-type: none"> <li>a) the requirement for the <i>procurement</i>;</li> <li>b) the process that was followed;</li> <li>c) how value for money was considered and achieved;</li> <li>d) relevant approvals; and</li> <li>e) relevant decisions and the basis of those decisions.</li> </ul>
Commonwealth Procurement Rules	CPR 7.3	Procurement – Records & Plans	Was evidence of an agreement not provided in the form of a written contract, purchase order, invoice or receipt?	<p><b>Commonwealth Procurement Rule 7.3</b></p> <p><i>Relevant entities must</i> have access to evidence of agreements with suppliers, in the form of one or a combination of the following documents: a written contract, a purchase order, an invoice or a receipt.</p>
Commonwealth Procurement Rules	CPR 7.4	Procurement – Records & Plans	Was documentation not retained in accordance with the Archives Act 1983?	<p><b>Commonwealth Procurement Rule 7.3</b></p> <p>Documentation <b>must</b> be retained in accordance with the <i>Archives Act 1983</i>.</p>
Commonwealth Procurement Rules	CPR 7.7	Procurement – Records & Plans	Was a current procurement plan containing a short strategic procurement outlook not maintained on <i>AusTender</i> ?	<p><b>Commonwealth Procurement Rule 7.7</b></p> <p>In order to draw the market’s early attention to potential procurement opportunities, each <i>relevant entity must</i> maintain on <i>AusTender</i> a current procurement plan containing a short strategic procurement outlook.</p>
Commonwealth Procurement Rules	CPR 7.9	Procurement – Market Notification	Was AusTender not used to publish an open tender or was relevant request documentation not made available on AusTender?	<p><b>Commonwealth Procurement Rule 7.9</b></p> <p><i>Relevant entities must</i> use <i>AusTender</i> to publish <i>open tenders</i> and, to the extent practicable, to make relevant <i>request documentation</i> available. <i>Relevant entities</i> may use <i>AusTender</i> to publish <i>prequalified tender</i> or <i>limited tender approaches to market</i> and make relevant <i>request documentation</i> available.</p>

Commonwealth Procurement Rules	CPR 7.11	Procurement – Market Notification	Where additional notification was provided through other avenues, were the details not the same as those published on AusTender?	<b>Commonwealth Procurement Rule 7.11</b> In any additional notification through other avenues, such as printed media, the details selected for inclusion in the notification <b>must</b> be the same as those published on <i>AusTender</i> .
Commonwealth Procurement Rules	CPR 7.12	Procurement – Market Notification	Was request documentation provided in another form that was not the same as published on AusTender?	<b>Commonwealth Procurement Rule 7.12</b> When a <i>relevant entity</i> provides <i>request documentation</i> or any other document, already published on <i>AusTender</i> in any other form (for example, a printed version) that documentation <b>must</b> be the same as that published on <i>AusTender</i> .
Commonwealth Procurement Rules	CPR 7.13	Procurement – Market Notification	Was a multi-use list not published on AusTender?	<b>Commonwealth Procurement Rule 7.13</b> A notice of a <i>multi-use list</i> <b>must</b> be published on <i>AusTender</i> . When a <i>multi-use list</i> will be updated at any time, the notice <b>must</b> identify that applications will be accepted during the entire period of the <i>multi-use list's</i> operation. Alternatively, when a <i>multi-use list</i> will be updated only at specific times and according to set deadlines for application, the notice <b>must</b> invite applications at least once every 12 months.
Commonwealth Procurement Rules	CPR 7.13	Procurement – Market Notification	Did a notice of a multi-use list published on Austender, where the list will be updated at any time, not identify that applications will be accepted at any time during the period of the list's operation?	<b>Commonwealth Procurement Rule 7.13</b> A notice of a <i>multi-use list</i> <b>must</b> be published on <i>AusTender</i> . When a <i>multi-use list</i> will be updated at any time, the notice <b>must</b> identify that applications will be accepted during the entire period of the <i>multi-use list's</i> operation. Alternatively, when a <i>multi-use list</i> will be updated only at specific times and according to set deadlines for application, the notice <b>must</b> invite applications at least once every 12 months.
Commonwealth Procurement Rules	CPR 7.13	Procurement – Market Notification	Did a notice of a multi-use list that will be updated only at specific times not invite applications at least every 12 months?	<b>Commonwealth Procurement Rule 7.13</b> A notice of a <i>multi-use list</i> <b>must</b> be published on <i>AusTender</i> . When a <i>multi-use list</i> will be updated at any time, the notice <b>must</b> identify that applications will be accepted during the entire period of the <i>multi-use list's</i> operation. Alternatively, when a <i>multi-use list</i> will be updated only

				at specific times and according to set deadlines for application, the notice <b>must</b> invite applications at least once every 12 months.
Commonwealth Procurement Rules	CPR 7.14	Procurement – Providing Information	Did an official not promptly provide, to an eligible potential supplier, documentation that includes all information necessary to prepare and lodge submissions?	<b>Commonwealth Procurement Rule 7.14</b> <i>Officials must, on request, promptly provide, to eligible potential suppliers, documentation that includes all information necessary to permit the potential supplier to prepare and lodge submissions.</i>
Commonwealth Procurement Rules	CPR 7.15	Procurement – Providing Information	Were affected tenderers not promptly informed of the outcome of a submission or debriefings not made available?	<b>Commonwealth Procurement Rule 7.15</b> Following the rejection of a <i>submission</i> or the award of a <i>contract</i> , <i>officials must</i> promptly inform affected <i>tenderers</i> of the decision. Debriefings <b>must</b> be made available, on request, to unsuccessful <i>tenderers</i> outlining the reasons the <i>submission</i> was unsuccessful. Debriefings <b>must</b> also be made available, on request, to the successful <i>supplier(s)</i> .
Commonwealth Procurement Rules	CPR 7.16	Procurement – Reporting	Was a contract, or amendment to a contract, above the reporting threshold, not reported on AusTender within 42 days of entering into (or amending) the contract?	<b>Commonwealth Procurement Rule 7.16</b> <i>Relevant entities must</i> report <i>contracts</i> and amendments on <i>AusTender</i> within 42 <i>days</i> of entering into (or amending) a <i>contract</i> if they are valued at or above the <i>reporting threshold</i> .
Commonwealth Procurement Rules	CPR 7.18	Procurement – Reporting	Was a <i>standing offer</i> not reported on <i>AusTender</i> within 42 <i>days</i> of entering into or amending the arrangement?	<b>Commonwealth Procurement Rule 7.18</b> Regardless of value, <i>standing offers must</i> be reported on <i>AusTender</i> within 42 <i>days</i> of the <i>relevant entity</i> entering into or amending such arrangements. Relevant details in the <i>standing offer</i> notice, such as <i>supplier</i> details and the names of other <i>relevant entities</i> participating in the arrangement, <b>must</b> be reported and kept current.
Commonwealth Procurement Rules	CPR 7.18	Procurement – Reporting	Were relevant details in a standing offer notice not reported or not kept up to date?	<b>Commonwealth Procurement Rule 7.18</b> Regardless of value, <i>standing offers must</i> be reported on <i>AusTender</i> within 42 <i>days</i> of the <i>relevant entity</i> entering into or amending such arrangements. Relevant details in the <i>standing offer</i> notice, such as

				<i>supplier</i> details and the names of other <i>relevant entities</i> participating in the arrangement, <b>must</b> be reported and kept current.
Commonwealth Procurement Rules	CPR 7.19	Procurement – Providing Information	Were contractors not required to disclose, or failed to disclose, the names of any subcontractors engaged to provide services under a contract?	<p><b>Commonwealth Procurement Rule 7.19</b></p> <p><i>Relevant entities must</i> make available on request, the names of any subcontractor(s) engaged by a contractor in respect of a <i>contract</i>.</p> <ul style="list-style-type: none"> <li>a) <i>Relevant entities must</i> require contractors to agree to the public disclosure of the names of any subcontractors engaged to perform services in relation to a <i>contract</i>.</li> <li>b) Contractors <b>must</b> be required to inform relevant subcontractors that the subcontractor’s participation in fulfilling a <i>contract</i> may be publicly disclosed.</li> </ul>
Commonwealth Procurement Rules	CPR 7.21	Procurement – Confidential Information	Was confidential information about a contract not kept confidential?	<p><b>Commonwealth Procurement Rule 7.21</b></p> <p><i>Submissions must</i> be treated as confidential before and after the award of a <i>contract</i>. Once a <i>contract</i> has been awarded the terms of the <i>contract</i>, including parts of the <i>contract</i> drawn from the <i>supplier’s submission</i>, are not confidential unless the <i>relevant entity</i> has determined and identified in the <i>contract</i> that specific information is to be kept confidential in accordance with the guidance on <i>Confidentiality Throughout the Procurement Cycle</i> at <a href="http://www.finance.gov.au/procurement">www.finance.gov.au/procurement</a>.</p>
Commonwealth Procurement Rules	CPR 7.23	Procurement – Confidential Information	Was reasonable notice not given to the party from whom the information originated when disclosing confidential information?	<p><b>Commonwealth Procurement Rule 7.23</b></p> <p>When confidential information is required to be disclosed, for example following a request from a parliamentary committee, reasonable notice in writing <b>must</b> be given to the party from whom the information originated.</p>
Commonwealth Procurement Rules	CPR 8.2	Procurement – Risk	Were processes not established for the identification, analysis, allocation and	<b>Commonwealth Procurement Rule 8.2</b>

			treatment of risk when conducting a procurement?	<i>Relevant entities must</i> establish processes for the identification, analysis, allocation and treatment of risk when conducting a <i>procurement</i> . The effort directed to risk assessment and management should be commensurate with the scale, scope and risk of the <i>procurement</i> . <i>Relevant entities</i> should consider risks and their potential impact when making decisions relating to value for money assessments, approvals of proposals to spend <i>relevant money</i> and the terms of the <i>contract</i> .
Commonwealth Procurement Rules	CPR 9.2	Procurement - Method	Was the expected value of a procurement not estimated before a decision on the procurement method was made?	<b>Commonwealth Procurement Rule 9.2</b> The expected value of a <i>procurement must</i> be estimated before a decision on the procurement method is made. The expected value is the maximum value (including <i>GST</i> ) of the proposed <i>contract</i> , including options, extensions, renewals or other mechanisms that may be executed over the life of the <i>contract</i> .
Commonwealth Procurement Rules	CPR 9.3	Procurement - Method	Was the maximum value of the goods and services for a procurement not calculated appropriately?	<b>Commonwealth Procurement Rule 9.3</b> The maximum value of the <i>goods</i> and services being procured <b>must</b> include:  a) all forms of remuneration, including any premiums, fees, commissions, interest, allowances and other revenue streams that may be provided for in the proposed <i>contract</i> ;  b) the value of the <i>goods</i> and services being procured, including the value of any options in the proposed <i>contract</i> ; and  c) any taxes or charges.
Commonwealth Procurement Rules	CPR 9.4	Procurement - Method	Did the total expected value of goods and services for a multi-part procurement not include the maximum value of all of the contracts?	<b>Commonwealth Procurement Rule 9.4</b> When a <i>procurement</i> is to be conducted in multiple parts with <i>contracts</i> awarded either at the same time or over a period of time, with one or

				more <i>suppliers</i> , the expected value of the <i>goods</i> and services being procured <b>must</b> include the maximum value of all of the <i>contracts</i> .
Commonwealth Procurement Rules	CPR 9.5	Procurement - Method	Was a procurement divided into separate parts solely for the purpose of avoiding a relevant procurement threshold?	<p><b>Commonwealth Procurement Rule 9.5</b></p> <p>A <i>procurement</i> <b>must</b> not be divided into separate parts solely for the purpose of avoiding a relevant <i>procurement threshold</i>.</p>
Commonwealth Procurement Rules	CPR 9.6	Procurement - Method	Was a procurement, were the maximum value over its entire duration could not be estimated, not treated as being valued above the relevant procurement threshold?	<p><b>Commonwealth Procurement Rule 9.6</b></p> <p>When the maximum value of a <i>procurement</i> over its entire duration cannot be estimated the <i>procurement</i> <b>must</b> be treated as being valued above the relevant <i>procurement threshold</i>.</p>
Commonwealth Procurement Rules	CPR 9.7	Procurement - Method	Were Division 2 rules not followed for a procurement, were the expected value was at or above the relevant threshold and an exemption in Appendix A was not utilised?	<p><b>Commonwealth Procurement Rule 9.7</b></p> <p>When the expected value of a <i>procurement</i> is at or above the relevant <i>procurement threshold</i> and an exemption in Appendix A is not utilised, the rules in Division 2 <b>must</b> also be followed. The <i>procurement thresholds</i> (including <i>GST</i>) are:</p> <ul style="list-style-type: none"> <li>a) for <i>non-corporate Commonwealth entities</i>, other than for <i>procurements of construction services</i>, the <i>procurement threshold</i> is \$80,000;</li> <li>b) for prescribed <i>corporate Commonwealth entities</i>, other than for <i>procurements of construction services</i>, the <i>procurement threshold</i> is \$400,000; or</li> <li>c) c. for <i>procurements of construction services by relevant entities</i>, the <i>procurement threshold</i> is \$7.5 million.</li> </ul> <p><b>Appendix A: Exemptions from Division 2</b></p> <p><i>Procurements</i> that are exempt from the rules of Division 2 by the operation of Appendix A are still required to be undertaken in accordance with value for money and with the rules of Division 1 of these CPRs.</p>

				<p>Division 2 does not apply to:</p> <ol style="list-style-type: none"> <li>1. leasing or <i>procurement</i> of real property or accommodation (note: the <i>procurement of construction services</i> is not exempt);</li> <li>2. <i>procurement of goods</i> and services by a <i>relevant entity</i> from other Commonwealth, state, territory or local government entities when no commercial market exists or when legislation or Commonwealth policy requires the use of a government provider (for example, tied legal services);</li> <li>3. <i>procurements</i> funded by international grants, loans or other assistance, when the provision of such assistance is subject to conditions inconsistent with this document;</li> <li>4. <i>procurements</i> funded by grants and sponsorship payments from non-Commonwealth entities;</li> <li>5. <i>procurement</i> for the direct purpose of providing foreign assistance;</li> <li>6. <i>procurement of research and development services</i>, but not the <i>procurement of inputs to research and development</i> undertaken by a <i>relevant entity</i>;</li> <li>7. the engagement of an expert or neutral person, including engaging counsel or barristers, for any current or anticipated litigation or dispute;</li> <li>8. <i>procurement of goods</i> and services (including construction) outside Australian territory, for consumption outside Australian territory;</li> <li>9. acquisition of fiscal agency or depository services, liquidation and management services for regulated financial institutions, and sale and distribution services for government debt;</li> <li>10. <i>procurement of motor vehicles</i>;</li> </ol>
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				<ul style="list-style-type: none"> <li>11. <i>procurement</i> by the Future Fund Management Agency of investment management, investment advisory, or master custody and safekeeping services for the purposes of managing and investing the assets of the Future Fund;</li> <li>12. <i>procurement</i> of blood plasma products or plasma fractionation services;</li> <li>13. <i>procurement</i> of government advertising services;9</li> <li>14. <i>procurement</i> of <i>goods</i> and services by, or on behalf of, the Defence Intelligence Organisation, the Australian Signals Directorate, or the Defence Imagery and Geospatial Organisation;</li> <li>15. <i>contracts for labour hire</i>;</li> <li>16. <i>procurement</i> of <i>goods</i> and services from a business that primarily exists to provide the services of persons with a disability; and</li> <li>17. <i>procurement</i> of <i>goods</i> and services from an <i>SME</i> with at least 50 per cent Indigenous ownership.</li> </ul>
Commonwealth Procurement Rules	CPR 9.12	Procurement - Method	Did a procurement from an existing standing offer not comply with Division 1 – Rules for all Procurements?	<p><b>Commonwealth Procurement Rule 9.12</b></p> <p>Procurements from an existing <i>standing offer</i> <b>must</b> comply with Division 1.</p>
Commonwealth Procurement Rules	CPR 10.3	Procurement Above Threshold – Limited Tender	Was a procurement at or above the threshold conducted though a limited tender in a circumstance where a limited tender was not allowed?	<p><b>Commonwealth Procurement Rule 10.3</b></p> <p>A <i>relevant entity</i> <b>must</b> only conduct a <i>procurement</i> at or above the relevant <i>procurement threshold</i> through <i>limited tender</i> in the following circumstances:</p> <ul style="list-style-type: none"> <li>a) when, in response to an <i>approach to market</i></li> </ul>

				<ul style="list-style-type: none"> <li>i. no <i>submissions</i>, or no <i>submissions</i> that represented value for money, were received,</li> <li>ii. no <i>submissions</i> that met the <i>minimum content and format requirements for submission</i> as stated in the <i>request documentation</i> were received, or</li> <li>iii. no <i>tenderers</i> satisfied the conditions for participation, and the <i>relevant entity</i> does not substantially modify the essential requirements of the <i>procurement</i>; or</li> </ul> <ul style="list-style-type: none"> <li>b) when, for reasons of extreme urgency brought about by events unforeseen by the <i>relevant entity</i>, the <i>goods</i> and services could not be obtained in time under <i>open tender</i> or <i>prequalified tender</i>; or</li> <li>c) for <i>procurements</i> made under exceptionally advantageous conditions that arise only in the very short term, such as from unusual disposals, unsolicited innovative proposals, liquidation, bankruptcy, or receivership, and which are not routine <i>procurement</i> from regular <i>suppliers</i>; or</li> <li>d) when the <i>goods</i> and services can be supplied only by a particular business and there is no reasonable alternative or substitute for one of the following reasons <ul style="list-style-type: none"> <li>a) the requirement is for works of art,</li> <li>b) to protect patents, copyrights, or other exclusive rights, or proprietary information, or</li> <li>c) due to an absence of competition for technical reasons; or</li> </ul> </li> <li>e) for additional deliveries of <i>goods</i> and services by the original <i>supplier</i> or authorised representative that are intended either as replacement parts, extensions, or continuing services for existing equipment, software, services, or installations, when a</li> </ul>
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				<p>change of <i>supplier</i> would compel the <i>relevant entity</i> to procure <i>goods</i> and services that do not meet requirements for compatibility with existing equipment or services; or</p> <p>f) for <i>procurements</i> in a commodity market; or</p> <p>g) when a <i>relevant entity</i> procures a prototype or a first good or service that is intended for limited trial or that is developed at the <i>relevant entity's</i> request in the course of, and for, a particular <i>contract</i> for research, experiment, study, or original development; or</p> <p>h) in the case of a <i>contract</i> awarded to the winner of a design contest, provided that</p> <p>i. the contest has been organised in a manner that is consistent with these CPRs, and</p> <p>ii. the contest is judged by an independent jury with a view to a design <i>contract</i> being awarded to the winner; or</p> <p>i) for new <i>construction services</i> consisting of the repetition of similar <i>construction services</i> that conform to a basic project for which an initial <i>contract</i> was awarded through an <i>open tender</i> or <i>prequalified tender</i>, and when the initial <i>approach to market</i> indicated that <i>limited tender</i> might be used for those subsequent <i>construction services</i>.</p>
Commonwealth Procurement Rules	CPR 10.5	Procurement Above Threshold – Limited Tender	Did an official not prepare, and appropriately file, a written report for a contract awarded at or above the threshold?	<p><b>Commonwealth Procurement Rule 10.5</b></p> <p>In accordance with the general rules for accountability set out in these CPRs, for each <i>contract</i> awarded through <i>limited tender</i>, an <b>official must</b> prepare and appropriately file within the <i>relevant entity's</i> records management system a written report that includes:</p> <p>a) the value and type of <i>goods</i> and services procured;</p>

				<ul style="list-style-type: none"> <li>b) a statement indicating the circumstances and conditions that justified the use of <i>limited tender</i>; and</li> <li>c) a record demonstrating how the <i>procurement</i> represented value for money in the circumstances.</li> </ul>
Commonwealth Procurement Rules	CPR 10.6	Procurement Above Threshold – Request Documentation	<p>Did request documentation for a procurement at or above the threshold not include a complete description of:</p> <ul style="list-style-type: none"> <li>i. the procurement, including its nature and scope; and</li> <li>ii. any conditions for participation; and</li> <li>iii. any minimum content and format requirements; and</li> <li>iv. evaluation criteria; and</li> <li>v. any other terms and conditions?</li> </ul>	<p><b>Commonwealth Procurement Rule 10.6</b></p> <p><i>Request documentation must</i> include a complete description of:</p> <ul style="list-style-type: none"> <li>a) the <i>procurement</i>, including the nature, scope and, when known, the quantity of the <i>goods</i> and services to be procured and any requirements to be fulfilled, including any technical <i>specifications</i>, conformity certification, plans, drawings, or instructional materials;</li> <li>b) any conditions for participation, including any financial guarantees, information and documents that <i>potential suppliers</i> are required to submit;</li> <li>c) any <i>minimum content and format requirements</i>;</li> <li>d) <i>evaluation criteria</i> to be considered in assessing <i>submissions</i>; and</li> <li>e) any other terms or conditions relevant to the evaluation of <i>submissions</i>.</li> </ul>
Commonwealth Procurement Rules	CPR 10.8	Procurement Above Threshold – Request Documentation	<p>Were potential suppliers not dealt with fairly and in a non-discriminatory manner when providing information leading up to, or following, an approach to market?</p>	<p><b>Commonwealth Procurement Rule 10.8</b></p> <p><i>Relevant entities must</i> ensure that <i>potential suppliers</i> and <i>tenderers</i> are dealt with fairly and in a non-discriminatory manner when providing information leading to, or following, an <i>approach to market</i>. <i>Relevant entities must</i> promptly reply to any reasonable request from a <i>potential supplier</i> for relevant information about a <i>procurement</i>, and when responding to such enquiries <i>must</i> avoid a <i>potential supplier</i>, or group of <i>potential suppliers</i>, gaining an unfair advantage in a competitive procurement process.</p>

Commonwealth Procurement Rules	CPR 10.8	Procurement Above Threshold – Request Documentation	Was a reply to a reasonable request from a potential supplier for relevant information not provided promptly or did a <i>potential supplier</i> , or group of <i>potential suppliers</i> , gain an unfair advantage in a competitive procurement from the reply?	<p><b>Commonwealth Procurement Rule 10.8</b></p> <p><i>Relevant entities must</i> ensure that <i>potential suppliers</i> and <i>tenderers</i> are dealt with fairly and in a non-discriminatory manner when providing information leading to, or following, an <i>approach to market</i>. <i>Relevant entities must</i> promptly reply to any reasonable request from a <i>potential supplier</i> for relevant information about a <i>procurement</i>, and when responding to such enquiries <i>must</i> avoid a <i>potential supplier</i>, or group of <i>potential suppliers</i>, gaining an unfair advantage in a competitive procurement process.</p>
Commonwealth Procurement Rules	CPR 10.9	Procurement Above Threshold – Specifications	Were specifications provided that did not meet Commonwealth Procurement Rule 10.9?	<p><b>Commonwealth Procurement Rule 10.9</b></p> <p>In prescribing <i>specifications</i> for goods and services, a <i>relevant entity must</i>:</p> <ul style="list-style-type: none"> <li>a) not use <i>specifications</i> or prescribe any conformity assessment procedure in order to create an unnecessary obstacle to trade;</li> <li>b) when possible, set out the <i>specifications</i> in terms of performance and functional requirements; and</li> <li>c) base technical <i>specifications</i> on international standards, when they exist and apply to the relevant <i>procurement</i>, except when the use of international standards would fail to meet the <i>relevant entity's</i> requirements or would impose greater burdens than the use of recognised Australian standards.</li> </ul>
Commonwealth Procurement Rules	CPR 10.10	Procurement Above Threshold – Specifications	Were specifications provided that did not meet Commonwealth Procurement Rule 10.10?	<p><b>Commonwealth Procurement Rule 10.10</b></p> <p>A <i>specification must</i> not require or refer to a particular trademark or trade name, patent, copyright, design or type, specific origin, producer, or <i>supplier</i>, unless there is no other sufficiently precise or intelligible way of describing the requirement. In an exceptional circumstance when this type of <i>specification</i> is used, words such as 'or equivalent' <i>must</i> be included in the <i>specification</i>.</p>

Commonwealth Procurement Rules	CPR 10.11	Procurement Above Threshold – Specifications	Did a supplier gain an unfair advantage due to market research or other activities used to develop specifications?	<p><b>Commonwealth Procurement Rule 10.11</b></p> <p>A <i>relevant entity</i> may conduct market research and other activities in developing <i>specifications</i> for a particular <i>procurement</i> and allow a <i>supplier</i> that has been engaged to provide those services to participate in <i>procurements</i> related to those services. <i>Relevant entities must</i> ensure that such a <i>supplier</i> will not have an unfair advantage over other <i>potential suppliers</i>.</p>
Commonwealth Procurement Rules	CPR 10.12	Procurement Above Threshold – Specifications	Were amendments to evaluation criteria or specifications not transmitted appropriately to all potential suppliers?	<p><b>Commonwealth Procurement Rule 10.12</b></p> <p>When, during the course of a <i>procurement</i>, a <i>relevant entity</i> modifies the <i>evaluation criteria</i> or <i>specifications</i> set out in an <i>approach to market</i> or in <i>request documentation</i>, or amends or reissues an <i>approach to market</i> or <i>request documentation</i>, it <b>must</b> transmit all modifications or amended or reissued documents:</p> <ul style="list-style-type: none"> <li>a) to all the <i>potential suppliers</i> that are participating at the time the information is amended, if known, and, in all other cases, in the same manner as the original information; and</li> <li>b) in adequate time to allow <i>potential suppliers</i> to modify and re-lodge their <i>submissions</i>, if required.</li> </ul>
Commonwealth Procurement Rules	CPR 10.13	Procurement Above Threshold – Participation	Were conditions for participation not limited only to those that will ensure that a potential supplier has the legal, commercial, technical and financial abilities to fulfil the requirements of the procurement?	<p><b>Commonwealth Procurement Rule 10.13</b></p> <p><i>Relevant entities</i> may specify <i>conditions for participation</i> that <i>potential suppliers must</i> be able to demonstrate compliance with in order to participate in a <i>procurement</i> or, if applicable, class of <i>procurement</i>. <i>Conditions for participation must</i> be limited to those that will ensure that a <i>potential supplier</i> has the legal, commercial, technical and financial abilities to fulfil the requirements of the <i>procurement</i>.</p>
Commonwealth Procurement Rules	CPR 10.14	Procurement Above Threshold – Participation	Did a condition for participation specify, as a requirement, that potential suppliers have previous experience with the relevant entity?	<p><b>Commonwealth Procurement Rule 10.14</b></p> <p><i>Conditions for participation</i> may require relevant prior experience when that experience is essential to meet the requirements of the</p>

			or with the Australian Government or in a particular location?	<i>procurement</i> but <b>must</b> not specify, as a requirement, that <i>potential suppliers</i> have previous experience with the <i>relevant entity</i> or with the Australian Government or in a particular location.
Commonwealth Procurement Rules	CPR 10.15	Procurement Above Threshold – Participation	Did an assessment of whether a tenderer satisfies the conditions for participation not meet Commonwealth Procurement Rule 10.15?	<p><b>Commonwealth Procurement Rule 10.15</b></p> <p>In assessing whether a <i>tenderer</i> satisfies the conditions for participation, a <i>relevant entity</i> <b>must</b>:</p> <ul style="list-style-type: none"> <li>a) evaluate financial, commercial, and technical abilities on the basis of the <i>tenderer's</i> business activities, wherever they have occurred; and</li> <li>b) base its determination solely on the <i>conditions for participation</i> that the <i>relevant entity</i> has specified in either the <i>approach to market</i> or the <i>request documentation</i>.</li> </ul>
Commonwealth Procurement Rules	CPR 10.17	Procurement Above Threshold – Time Limits	Were potential suppliers not required to lodge submissions with a common deadline?	<p><b>Commonwealth Procurement Rule 10.17</b></p> <p><i>Potential suppliers</i> <b>must</b> be required to lodge <i>submissions</i> in accordance with a common deadline.</p>
Commonwealth Procurement Rules	CPR 10.18	Procurement Above Threshold – Time Limits	Were potential suppliers not given at least the minimum time specified in the CPRs to prepare and lodge submissions?	<p><b>Commonwealth Procurement Rule 10.18</b></p> <p><i>Relevant entities</i> <b>must</b> provide sufficient time for <i>potential suppliers</i> to prepare and lodge <i>submissions</i> in response to an <i>approach to market</i>. Time limits discussed in this section represent minimum time limits to lodge <i>submissions</i> and should not be treated as default time limits.</p>
Commonwealth Procurement Rules	CPR 10.19	Procurement Above Threshold – Time Limits	Was the time limit to lodge a submission for a single approach to market, or any stage of a multi stage procurement, not in accordance with Commonwealth Procurement Rule 10.19?	<p><b>Commonwealth Procurement Rule 10.19</b></p> <p>The time limit for <i>potential suppliers</i> to lodge a <i>submission</i> <b>must</b> be at least 25 <i>days</i> from the date and time that a <i>relevant entity</i> publishes an <i>approach to market</i> for an <i>open tender</i> or a <i>prequalified tender</i>, except under the following circumstances when a <i>relevant entity</i> may establish a time limit that is less than 25 <i>days</i> but no less than 10 <i>days</i>:</p>

				<ul style="list-style-type: none"> <li>a) when the <i>relevant entity</i> has published details of the <i>procurement</i> in an <i>annual procurement plan</i> on <i>AusTender</i>, at least 30 days and not more than 12 months in advance, and those details include a description of the <i>procurement</i>, the timing of the <i>approach to market</i> and the procedure to obtain <i>request documentation</i>;</li> <li>b) when the <i>relevant entity</i> procures commercial <i>goods</i> and services;</li> <li>c) in the case of second or subsequent approaches to the market for recurring <i>procurements</i>; or</li> <li>d) when a genuine state of urgency renders the normal time limit impracticable.</li> </ul>
Commonwealth Procurement Rules	CPR 10.20	Procurement Above Threshold – Time Limits	Was the time limit for an approach to market that was not electronically issued not extended to 30 days?	<p><b>Commonwealth Procurement Rule 10.20</b></p> <p>When a <i>relevant entity</i> has not electronically issued an <i>approach to market</i>, the 25 day period <b>must</b> be extended to 30 days.</p>
Commonwealth Procurement Rules	CPR 10.22	Procurement Above Threshold – Time Limits	Was the time limit not stated or not published in sufficient time when conditions for participation required potential suppliers to undertake a separate registration procedure?	<p><b>Commonwealth Procurement Rule 10.22</b></p> <p>When a <i>relevant entity</i> intends to specify <i>conditions for participation</i> that require <i>potential suppliers</i> to undertake a separate registration procedure, the <i>relevant entity</i> <b>must</b> state the time limit for responding to the registration in the <i>approach to market</i>. Any such <i>conditions for participation</i> <b>must</b> be published in sufficient time to enable all <i>potential suppliers</i> to complete the registration procedures within the time limit for the <i>procurement</i>.</p>
Commonwealth Procurement Rules	CPR 10.23	Procurement Above Threshold – Time Limits	Was a new time limit not applied equitably when the time limit is extended or new submissions permitted?	<p><b>Commonwealth Procurement Rule 10.23</b></p> <p>When a <i>relevant entity</i> extends the time limit for registration or <i>submission</i>, or when negotiations are terminated and <i>potential suppliers</i> are permitted to lodge new <i>submissions</i>, the new time limit <b>must</b> apply equitably.</p>

Commonwealth Procurement Rules	CPR 10.24	Procurement Above Threshold – Submissions	Was a late submission accepted, for any reason other than mishandling by the relevant entity?	<b>Commonwealth Procurement Rule 10.24</b> Late <i>submissions</i> <b>must</b> not be accepted unless the <i>submission</i> is late as a consequence of mishandling by the <i>relevant entity</i> . A <i>relevant entity</i> <b>must</b> not penalise any <i>potential supplier</i> whose <i>submission</i> is received after the specified deadline if the delay is due solely to mishandling by the <i>relevant entity</i> .
Commonwealth Procurement Rules	CPR 10.24	Procurement Above Threshold – Submissions	Was a supplier penalised for a late submission where the late submission was due solely to mishandling by the relevant entity?	<b>Commonwealth Procurement Rule 10.24</b> Late <i>submissions</i> <b>must</b> not be accepted unless the <i>submission</i> is late as a consequence of mishandling by the <i>relevant entity</i> . A <i>relevant entity</i> <b>must</b> not penalise any <i>potential supplier</i> whose <i>submission</i> is received after the specified deadline if the delay is due solely to mishandling by the <i>relevant entity</i> .
Commonwealth Procurement Rules	CPR 10.28	Procurement Above Threshold – Submissions	Did the procedure for opening submissions not guarantee fairness and impartiality and ensure they were treated in confidence?	<b>Commonwealth Procurement Rule 10.28</b> Procedures to receive and open <i>submissions</i> <b>must</b> guarantee fairness and impartiality and <b>must</b> ensure that <i>submissions</i> are treated in confidence.
Commonwealth Procurement Rules	CPR 10.29	Procurement Above Threshold – Submissions	Was an opportunity to correct unintentional errors of form between the opening of submissions and any decision not provided equitably to all tenderers?	<b>Commonwealth Procurement Rule 10.29</b> When a <i>relevant entity</i> provides <i>tenderers</i> with opportunities to correct unintentional errors of form between the opening of <i>submissions</i> and any decision, the <i>relevant entity</i> <b>must</b> provide the opportunity equitably to all <i>tenderers</i> .
Commonwealth Procurement Rules	CPR 10.30	Procurement Above Threshold – Submissions	Was further consideration given to a submission that did not meet minimum content and format requirements?	<b>Commonwealth Procurement Rule 10.30</b> Further consideration <b>must</b> be given only to <i>submissions</i> that meet <i>minimum content and format requirements</i> .
Commonwealth Procurement Rules	CPR 10.31	Procurement Above	Was a contract not awarded to a tenderer even though it met the public interest,	<b>Commonwealth Procurement Rule 10.31</b>

		Threshold – Contracts	satisfied the conditions, was capable and provided best value for money?	Unless a <i>relevant entity</i> determines that it is not in the public interest to award a <i>contract 8</i> , it <b>must</b> award a <i>contract</i> to the <i>tenderer</i> that the <i>relevant entity</i> has determined: <ul style="list-style-type: none"> <li>a) satisfies the <i>conditions for participation</i>;</li> <li>b) is fully capable of undertaking the <i>contract</i>; and</li> <li>c) will provide the best value for money, in accordance with the essential requirements and <i>evaluation criteria</i> specified in the <i>approach to market</i> and <i>request documentation</i>.</li> </ul>
Commonwealth Procurement Rules	CPR 10.32	Procurement Above Threshold – Contracts	Was a procurement cancelled to avoid the rules of Division 2 of the Commonwealth Procurement Rules?	<b>Commonwealth Procurement Rule 10.32</b> A <i>relevant entity</i> <b>must</b> not cancel a <i>procurement</i> , or terminate or modify an awarded <i>contract</i> , so as to avoid the rules of Division 2 of these CPRs.
Commonwealth Grant Rules and Guidelines	CGRG 3.3	Grants - Resource Management	Non-corporate only - Did an official not advise their Minister on the requirements of the Commonwealth Grant Rules and Guidelines when the Minister was considering approving a grant?	<b>Commonwealth Grant Rule 3.3</b> Ministers <i>must</i> also comply with the relevant legislative requirements in the PGPA Act and the CGRGs. Officials must advise their Ministers on these requirements.
Commonwealth Grant Rules and Guidelines	CGRG 3.4	Grants - Resource Management	Non-corporate only - Were internal guidelines, operational guidance or grant guidelines put in place that were not consistent with the PGPA Act and rules?	<b>Commonwealth Grant Rule 3.4</b> The PGPA Act and rules provide the overarching accountability framework for grants administration. Accountable authorities and officials must consider their obligations under the PGPA Act when undertaking grants administration. Internal guidelines, operational guidance and grant guidelines <i>must</i> be consistent with these requirements, while including any additional entity specific processes.
Commonwealth Grant Rules and Guidelines	CGRG 3.6	Grants - Resource Management	Non-corporate only - Was a grant arrangement for the proposed commitment of relevant money entered into without legal authority to support the arrangement?	<b>Commonwealth Grant Rule 3.6</b>

				Before entering into an arrangement for the proposed commitment of relevant money there <i>must</i> be legal authority to support the arrangement.
Commonwealth Grant Rules and Guidelines	CGRG 4.2	Grants – Processes and Requirements	Non-corporate only - Did an official not establish and document whether a proposed activity was a grant prior to applying the CGRGs?	<b>Commonwealth Grant Rule 4.2</b> Officials <i>must</i> establish and document whether a proposed activity is a grant prior to applying the CGRGs.
Commonwealth Grant Rules and Guidelines	CGRG 4.4	Grants – Processes and Requirements	Non-corporate only - Did an official not develop or revise guidelines for a new or significantly revised granting activity?	<b>Commonwealth Grant Rule 4.4 (a)</b> Officials <i>must</i> develop grant guidelines for all new granting activities (including grant programmes), and revised guidelines where significant changes have been made to the current granting activity.
Commonwealth Grant Rules and Guidelines	CGRG 4.4	Grants – Processes and Requirements	Non-corporate only - Did an official not have regard to the seven key principles for grants administration?	<b>Commonwealth Grant Rule 4.4 (b)</b> Officials <i>must</i> have regard to the seven key principles for grants administration.
Commonwealth Grant Rules and Guidelines	CGRG 4.4	Grants – Processes and Requirements	Non-corporate only - Did an official not ensure grant guidelines and related internal guidance are consistent with the CGRGs?	<b>Commonwealth Grant Rule 4.4 (c)</b> Officials <i>must</i> ensure that grant guidelines and related internal guidance are consistent with the CGRGs.
Commonwealth Grant Rules and Guidelines	CGRG 4.5	Grants – Processes and Requirements	Was the basis for an approval of a commitment of relevant money, in relation to a grant, not recorded and/or did the record of the decision not outline the key considerations relative to value for money?	<b>Commonwealth Grant Rule 4.5</b> Where an accountable authority or an official approves the proposed commitment of relevant money in relation to a grant, the accountable authority or official who approves it <i>must</i> record, in writing, the basis for the approval relative to the grant guidelines and key considerations of value with relevant money.
Commonwealth Grant Rules and Guidelines	CGRG 4.6	Grants – Processes and Requirements	Non-corporate only - Did an official not provide adequate written advice about a grant to a minister exercising the role of approver?	<b>Commonwealth Grant Rule 4.6</b> Officials <i>must</i> provide written advice to Ministers, where Ministers exercise the role of an approver. This advice must, at a minimum: <ul style="list-style-type: none"><li>a. explicitly state that the spending proposal being considered for approval is a ‘grant’;</li></ul>

				<ul style="list-style-type: none"> <li>b. provide information on the applicable requirements of the PGPA Act and rules and the CGRGs (particularly any ministerial reporting obligations), including the legal authority for the grant;</li> <li>c. outline the application and selection process, including the selection criteria, that were used to select potential grant recipients; and</li> <li>d. include the merits of the proposed grant or grants relative to the grant guidelines and the key consideration of achieving value with relevant money.</li> </ul>
Commonwealth Grant Rules and Guidelines	CGRG 4.8	Grants – Processes and Requirements	Non-corporate only - Did an accountable authority not ensure an arrangement with a third party to administer grants met the CGRGs?	<p><b>Commonwealth Grant Rule 4.8</b></p> <p>Where a third party administers grants on behalf of the Commonwealth, the relevant accountable authority <i>must</i> ensure the arrangement is in writing and promotes the proper use and management of other CRF money. In addition, the accountable authority <i>must</i> ensure the arrangement requires the third party to apply the CGRGs.</p>
Commonwealth Grant Rules and Guidelines	CGRG 4.9	Grants – Processes and Requirements	Non-corporate only - Did an official administering grants not have regard for information collected by Australian Government regulators?	<p><b>Commonwealth Grant Rule 4.9</b></p> <p>An overarching principle of the CGRGs is that accountable authorities and officials work together across government and with the non-government sector when undertaking grants administration. When determining what the acquittal or reporting requirements are, officials <i>must</i> have regard to information collected by Australian Government regulators and available to officials.</p>
Commonwealth Grant Rules and Guidelines	CGRG 5.2	Grants – Public Reporting	Non-corporate only - Were grant guidelines not made publicly available where this is required by the CGRGs?	<p><b>Commonwealth Grant Rule 5.2</b></p> <p>Grant guidelines <i>must</i> be made publicly available (including on entity or whole-of-government websites), except where there is a specific policy reason to not publicise the grant guidelines or grants are provided on a one-off or ad hoc basis.</p>

Commonwealth Grant Rules and Guidelines	CGRG 5.3	Grants – Public Reporting	Non-corporate only - Was information on an individual grant not published within 14 days of the date of effect of the grant agreement?	<b>Commonwealth Grant Rule 5.3</b> An entity <i>must</i> publish, on its website, information on individual grants (as defined in paragraph 2.3) no later than fourteen working days after the grant agreement for the grant takes effect.
Commonwealth Grant Rules and Guidelines	CGRG 5.4	Grants – Public Reporting	Non-corporate only - Was an awarded grant not published on the organisation’s website or the whole-of-Australian government register, if available?	<b>Commonwealth Grant Rule 5.4</b> Entities <i>must</i> report all grants awarded on their website. Once operational, entities must report on the whole-of-Australian government register instead.
Commonwealth Grant Rules and Guidelines	CGRG 5.5	Grants – Public Reporting	Non-corporate only - Did an official not identify whether a grant agreement contains confidentiality provisions?	<b>Commonwealth Grant Rule 5.5</b> Officials <i>must</i> identify whether a grant agreement contains confidentiality provisions.
Commonwealth Grant Rules and Guidelines	CGRG 5.6	Grants – Public Reporting	Non-corporate only - Did an official not publish as much information about a grant as legally possible?	<b>Commonwealth Grant Rule 5.6</b> There may be circumstances where officials determine that public reporting of grants in accordance with the CGRGs is contrary to the Privacy Act 1988 (Privacy Act), other statutory requirements, or the specific terms of a grant agreement. <ul style="list-style-type: none"> <li>a. In these circumstances, the relevant officials must publish as much information as legally possible. For example, it may be possible to omit the name of the grant recipient and other personal information that may contravene the Privacy Act, but report other grant details.</li> <li>b. The reasons for not reporting fully must be documented by officials.</li> <li>c. Officials should also take all reasonable steps to ensure that future grant agreements contain provisions that do not prevent the disclosure of information.</li> </ul>
Commonwealth Grant Rules and Guidelines	CGRG 5.6	Grants – Public Reporting	Non-corporate only - Did an official not document reasons for not fully reporting information about a grant?	<b>Commonwealth Grant Rule 5.6</b> There may be circumstances where officials determine that public reporting of grants in accordance with the CGRGs is contrary to the

				<p>Privacy Act 1988 (Privacy Act), other statutory requirements, or the specific terms of a grant agreement.</p> <ul style="list-style-type: none"> <li>a. In these circumstances, the relevant officials must publish as much information as legally possible. For example, it may be possible to omit the name of the grant recipient and other personal information that may contravene the Privacy Act, but report other grant details.</li> <li>b. The reasons for not reporting fully must be documented by officials.</li> <li>c. Officials should also take all reasonable steps to ensure that future grant agreements contain provisions that do not prevent the disclosure of information.</li> </ul>
Commonwealth Grant Rules and Guidelines	CGRG 5.8	Grants – Public Reporting	Non-corporate only - Was information about a grant not maintained on an entity's website or whole-of-Australian government register for two financial years?	<p><b>Commonwealth Grant Rule 5.8</b></p> <p>Information on individual grants <i>must</i> be retained on an entity's website for at least two financial years. Once operational, entities <i>must</i> retain grants information on the whole-of-Australian government register instead. Where it is not practicable to do so (for example, due to the exceptional volume of grants needing to be maintained on the website) entities <i>must</i> retain appropriate records, consistent with their accountability obligations, and ensure the records are available on request.</p>
Commonwealth Grant Rules and Guidelines	CGRG 6.3	Grants – Other Requirements	Non-corporate only - Were practices and procedures ensuring grants administration is conducted in a manner consistent with the seven key principles not put in place?	<p><b>Commonwealth Grant Rule 6.3</b></p> <p>Accountable authorities and officials <i>must</i> put in place practices and procedures to ensure that grants administration is conducted in a manner that is consistent with these seven key principles. Ensuring that the requirements of the CGRGs are well understood and effectively incorporated into the design and administration of any granting activity is important to ensure that the potential grant recipients best suited to undertake grant funded activities apply for and receive a grant.</p>

Commonwealth Grant Rules and Guidelines	CGRG 8.8	Grants – Other Requirements	Non-corporate only - Did an official provide grant guideline documents that were not consistent with CGRGs?	<p><b>Commonwealth Grant Rule 8.8</b></p> <p>Officials <i>must</i> ensure that any suite of documents that form the grant guidelines for any granting activity are consistent with the CGRGs.</p> <ul style="list-style-type: none"> <li>▪ Officials should ensure that the rules of granting activities are simply expressed, are clear in their intent and are effectively communicated to stakeholders. Officials should consider testing the clarity of grant guidelines with stakeholders prior to their release.</li> <li>▪ Potential grant applicants need access to adequate information to enable them to submit a grant application. Application documentation should contain clear eligibility and assessment criteria to enable the selection of applications in a consistent, transparent and accountable manner. The design of the application form should assist applicants to provide information in respect of all selection criteria.</li> <li>▪ Application forms and associated information should be easy to understand and provide all necessary information. Guidance should include contact points and details for further information, application forms and other information. Prompt action should be taken to update websites and other sources of public information following changes to granting activities (including grant programmes).</li> <li>▪ Eligibility criteria should be straightforward, easily understood and effectively communicated to potential applicants. This helps avoid frustration and potential costs to applicants associated with developing and submitting applications that are not eligible or that have little chance of success.</li> <li>▪ The information supplied with application forms should include: a statement of the granting activity objectives; the information required to assess the application; the appraisal</li> </ul>
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				<p>criteria to be used when assessing applications for approval and their relative importance; and information about the approval process itself (including the closing date for applications and likely decision dates, if applicable; an outline of the selection process including who will be responsible for making the final recommendations and approval decisions; requirements to ensure the provision of performance information; a description of complaint handling, appeal, review and/or FOI mechanisms; and reporting and acquittal requirements).</p> <ul style="list-style-type: none"> <li>▪ Officials should ensure that grant guidelines clearly inform potential grant recipients of terms and conditions that recipients will need to meet during the life of the grant, such as financial and performance reporting. The proposed grant agreement should be included with the grant guidelines so that grant applicants can consider this at the time that they are considering applying for a grant.</li> </ul>
Commonwealth Grant Rules and Guidelines	CGRG 13.4	Grants – Other Requirements	Non-corporate only - Did fraud procedures and practices for grants not comply with the fraud risk management and controls for Commonwealth entities?	<p><b>Commonwealth Grant Rule 13.4</b></p> <p>Accountable authorities must ensure that entity fraud procedures and practices comply with the fraud risk management and controls for Commonwealth entities rule, including as it relates to grants administration. The rule places obligations on accountable authorities in relation to: fraud risk assessments; control plans; awareness and training; and case handling and reporting.</p> <ul style="list-style-type: none"> <li>▪ Under section 16 of the PGPA Act, an entity’s accountable authority must implement a fraud control plan for the entity.</li> <li>▪ Under section 45 of the PGPA Act, accountable authorities must establish and maintain an audit committee.</li> </ul>
Government Policy	EM 2014-50	Arrangements Involving	Non-corporate only – Was a commitment in excess of \$50 million, other than a:	<b>EM 2014-50</b>

		Relevant Money & Debts	<ul style="list-style-type: none"> <li>property lease;</li> <li>an arrangement explicitly authorised a decision of ERC, Cabinet or the National Security Committee of Cabinet; or</li> <li>a Finance Minister decision,</li> </ul> <p>entered without seeking and receiving authorisation from the Finance Minister?</p>	<p>Commitments of relevant money that are greater than \$50 million over the life of the arrangement, must have authorisation from the Finance Minister before the arrangement is entered. This does not apply to proposed commitments where arrangements have been authorised through other government processes, including:</p> <ul style="list-style-type: none"> <li>an explicit decision of ERC, Cabinet or the National Security Committee of Cabinet following consideration of key details of the proposal</li> <li>a Finance Minister decision in respect of a specific arrangement, or</li> <li>arrangements subject to other authorisation processes such as RMG No. 504 Commonwealth Property Management Framework Lease Endorsement Process for non-corporate entities</li> </ul> <p>The process also does not apply where there is no actual commitment resulting from a proposed arrangement such as head agreements for panels or multi use lists arrangements.</p>
Indigenous Procurement Policy	Section 1.6	Indigenous Procurement	<p>Non-corporate only - Where the organisation undertook a procurement with a business that stated that it was an Indigenous enterprise but was not listed with Supply Nation, did the procuring official fail to assure himself/herself that the enterprise is 50 per cent or more Indigenous-owned?</p>	<p><b>Indigenous Procurement Policy Section 1.6</b></p> <p>For the purposes of the policy, an Indigenous enterprise is a business that is 50 per cent or more owned by Indigenous Australians. Supply Nation maintains a list of Indigenous enterprises that meet this definition that can be accessed <a href="http://www.supplynation.org.au">http://www.supplynation.org.au</a>. If an enterprise states that it is an Indigenous enterprise and it is not listed with Supply Nation, the procuring officer must take steps to assure themselves that the enterprise is 50 per cent or more Indigenous owned. If the procuring officer is seeking to rely on Exemption 17 to direct source from the Indigenous enterprise, she or he must also ensure that the enterprise meets the definition of an SME, as set out in the Commonwealth Procurement Rules.</p>

Indigenous Procurement Policy	Section 1.6	Indigenous Procurement	<p>Non-corporate only - Where the organisation relied on Exemption 17 to direct source from an Indigenous Enterprise, did the procuring official fail to ensure that the enterprise met the definition of an Indigenous-owned enterprise and an SME?</p>	<p><b>Indigenous Procurement Policy Section 1.6</b></p> <p>For the purposes of the policy, an Indigenous enterprise is a business that is 50 per cent or more owned by Indigenous Australians. Supply Nation maintains a list of Indigenous enterprises that meet this definition that can be accessed <a href="http://www.supplynation.org.au">http://www.supplynation.org.au</a>. If an enterprise states that it is an Indigenous enterprise and it is not listed with Supply Nation, the procuring officer must take steps to assure themselves that the enterprise is 50 per cent or more Indigenous owned. If the procuring officer is seeking to rely on Exemption 17 to direct source from the Indigenous enterprise, she or he must also ensure that the enterprise meets the definition of an SME, as set out in the Commonwealth Procurement Rules.</p>
Indigenous Procurement Policy	Section 2	Indigenous Procurement	<p>Non-corporate only - Did your organisation fail to meet the following target (number of contracts) for awarding domestic contracts to Indigenous enterprises?</p> <p>2015-16 – 0.5 per cent of domestic contracts  2016-17 – 1.5 per cent of domestic contracts  2017-18 – 2 per cent of domestic contracts  2018-19 – 2.5 per cent of domestic contracts</p> <p>Note: Refer to Section 2 of the Indigenous Procurement Policy for specific target contract numbers by portfolio.</p>	<p><b>Indigenous Procurement Policy Section 2</b></p> <p>The Commonwealth will award three per cent of its domestic contracts to Indigenous enterprises each financial year, from 2019-20. In addition, the following interim Financial Year targets will apply:</p> <p>2015-16 0.5 per cent of domestic contracts  2016-17 1.5 per cent of domestic contracts  2017-18 2 per cent of domestic contracts  2018-19 2.5 per cent of domestic contracts</p> <p>The target for the upcoming financial year will be calculated based on the average number of domestic contracts entered into over the previous three financial years that data is available for. This method has been adopted because the total number of domestic contracts for a financial year will not be known in advance, and to manage fluctuations in the number of contracts from year to year. For example, the target for 2015-16 is set using the average of the number of domestic contracts entered into in 2011-12, 2012-13 and 2013-14. The total</p>

				number of domestic contracts will be calculated by PM&C, in consultation with Finance, based on AusTender data with adjustments to ensure that the total reflects the number of domestic contracting opportunities. The table on the following page shows the target for 2015-16, using this methodology.
Indigenous Procurement Policy	Section 3	Indigenous Procurement	Non-corporate only - Did the procuring official fail to apply the mandatory set-aside rules in respect of a remote procurement or other procurements where mandatory set-aside is required (see section 3.2 of the <i>Indigenous Procurement Policy</i> )?	<p><b>Indigenous Procurement Policy Section 3</b></p> <p>The mandatory set-aside applies to:</p> <p>(a) all Remote Procurements; and  (b) all other new domestic procurements where the estimated value of the procurement is from \$80,000 to \$200,000<sup>4</sup> (GST inclusive),  other than:</p> <p>(c) procurements to which paragraph 2.65 or 10.36 of the Commonwealth Procurement Rules apply; and  (d) procurements where the purchase is made through a mandatory whole of government procurement arrangement or through a departmental panel arrangement that is specified as an exclusive purchasing arrangement; and  (e) procurements where the purchase is made using an exemption to Appendix A of the Commonwealth Procurement Rules other than exemption 17.</p>
Indigenous Procurement Policy	Section 3.4	Indigenous Procurement	Non-corporate only - Did a procuring officer not award a contract to an Indigenous SME when it was required by the <i>Indigenous Procurement Policy</i> ?	<p><b>Indigenous Procurement Policy Section 3.4</b></p> <p>Where the mandatory set-aside applies, the procuring officer must first determine whether an Indigenous SME could deliver the required good or service on a value for money basis, before following ordinary procurement processes.</p>

				<p>To satisfy the mandatory set-aside requirement, the procuring officer must:</p> <ol style="list-style-type: none"> <li>1. Conduct a search for a suitable Indigenous SME on Supply Nation’s directory of Indigenous enterprises; and</li> <li>2. Document the outcomes of that search.</li> </ol>
Indigenous Procurement Policy	Section 3.5 and 4.6	Indigenous Procurement	<p>Non-corporate only - Did a procuring officer and entity not meet the recording requirements that apply to procurements subject to mandatory set-aside? That is, a requirement to record the:</p> <ol style="list-style-type: none"> <li>i. procurements to which the set-aside process was applied;</li> <li>ii. reason set-aside was not applied when it was required;</li> <li>iii. Outcome of procurement activity subject to the set-aside process;</li> <li>iv. Details of the contracting entities;</li> <li>v. Value of the contracts;</li> <li>vi. Term of the contracts;</li> <li>vii. Goods/services being purchased;</li> <li>viii. Minimum requirements that the contractor elected to apply in the contract.</li> <li>ix. Compliance of the contractor with the Indigenous participation Plan.</li> </ol>	<p><b>Indigenous Procurement Policy Section 4.6</b></p> <p>Portfolios must report the following information to PM&amp;C every six months:</p> <ul style="list-style-type: none"> <li>• For each new contract that has mandatory minimum requirements that a Commonwealth entity within the portfolio has entered into since the last report: <ul style="list-style-type: none"> <li>o Contracting entities (Commonwealth and contractor)</li> <li>o Value of the contract</li> <li>o Term of the contract</li> <li>o Good/service type being purchased</li> <li>o Minimum requirement that the contractor elected to apply in the contract</li> </ul> </li> <li>• For each contract where the mandatory minimum requirements apply, whether the contractor is compliant with the agreed Indigenous Participation Plan.</li> </ul>
Indigenous Procurement Policy	Section 3.5	Indigenous Procurement	<p>Non-corporate only - Was the number of remote procurements conducted and the number of remote contracts awarded to</p>	<p><b>Indigenous Procurement Policy Section 3.5</b></p> <p>For each procurement that the mandatory set-aside applies to, the procuring officer must record:</p>

			<p>Indigenous SMEs not provided to PM&amp;C on a six monthly basis?</p>	<p>1. Whether the mandatory set-aside process was applied, and if not, the reason why not;  2. If the mandatory set-aside process was applied, whether the resulting contract was awarded to an Indigenous SME.</p> <p><b>Contracts valued between \$80,000 and \$200,000</b></p> <p>On a six monthly basis, PM&amp;C will collate information from AusTender on the total number of domestic contracts awarded that are valued from \$80,000 to \$200,000 and the total number of these contracts that are awarded to Indigenous enterprises that are registered with Supply Nation. This information will provide a proxy to show how frequently the mandatory set-aside and 17 are used to award contracts to Indigenous SMEs within the \$80,000 to \$200,000 range.</p> <p><b>Remote Procurements</b></p> <p>Information on delivery location is not collected through AusTender. On a six monthly basis, portfolios must manually report to PM&amp;C: 1. the number of Remote Procurements conducted by the portfolio; and 2. the number of Remote Contracts that were awarded to Indigenous SMEs.</p>
Indigenous Procurement Policy	Section 4	Indigenous Procurement	Non-corporate only - Were mandatory minimum requirements for Indigenous participation not met for contract's awarded by your entity after 1 July 2015?	<p><b>Indigenous Procurement Policy Section 4</b></p> <p>For certain Commonwealth contracts, Commonwealth entities are required to include minimum requirements for employing Indigenous Australians and using Indigenous enterprises in the contractor's supply chain. These minimum requirements are referred to as the 'mandatory minimum requirements for Indigenous participation'. The minimum requirements will ensure that Indigenous Australians gain skills and economic benefit from some of the larger pieces of work that the Commonwealth outsources, including in Remote Areas. The contracts that the mandatory minimum requirements apply to are those that</p>

				present the strongest opportunities for Indigenous participation. The contracts that the mandatory minimum requirements apply to will be reviewed each year to ensure that the targeted group of contracts are achieving the intended outcome.
Indigenous Procurement Policy	Section 4.5	Indigenous Procurement	<p>Non-corporate only - Did your entity fail to comply with ensuring compliance with mandatory minimum requirement by not:</p> <ul style="list-style-type: none"> <li>I. Including mandatory minimum requirements in the approach-to-market documentation and considering tenderers past performance and compliance?</li> <li>II. Including the Indigenous Participation Plan and contractor reporting requirements in the resulting contract?</li> <li>III. Ensuring that the contractor reports on compliance and that the contract manager records the contractor's performance in the relevant central database?</li> </ul>	<p><b>Indigenous Procurement Policy Section 4.5</b></p> <p>See Section 4.5 of the Indigenous Procurement Policy at <a href="https://www.dpmc.gov.au/sites/default/files/publications/indigenous_procurement_policy.pdf">https://www.dpmc.gov.au/sites/default/files/publications/indigenous_procurement_policy.pdf</a></p>

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