

Statutory authorities that are Commonwealth authorities for CAC Act purposes	
<p>Commonwealth authorities are statutory corporations. They are established in legislation as bodies corporate. A Commonwealth authority must satisfy the three criteria set out in section 7 of the CAC Act, namely:</p> <ul style="list-style-type: none"> (a) that it be established by legislation for a public purpose; (b) that it be a body corporate; and (c) that it hold money on its own account. <p>Commonwealth authorities are governed both by their separate enabling legislation and by the CAC Act. The CAC Act imposes a single set of core reporting and auditing requirements on directors of these entities and sets out standards of conduct for officers of Commonwealth authorities that are equivalent to those applied to officers of companies by the <i>Corporations Act 2001</i>.</p> <p>Subsection 7(2) of the CAC Act provides that none of the following are Commonwealth authorities: Corporations Act companies; corporations registered under the <i>Corporations (Aboriginal and Torres Strait Islander) Act 2006</i>; and associations that are organisations within the meaning of the <i>Fair Work (Registered Organisations) Act 2009</i>.</p>	
<p>What are CAC Act bodies?</p> <p>The CAC Act covers bodies that are not legally or financially part of the Commonwealth. CAC Act bodies are bodies corporate which hold money on their own account. They include Commonwealth authorities and Commonwealth companies.</p>	<p>Other statutory corporations subject only to certain CAC Act provisions</p> <p>Bodies in this box are statutory corporations established by an Act of Parliament that are not Commonwealth authorities but subject to selected CAC Act provisions.</p>

Commonwealth companies (ie the Commonwealth controls the company for CAC Act purposes)	
limited by guarantee under the <i>Corporations Act 2001</i>	limited by shares under the <i>Corporations Act 2001</i>
<p>A Commonwealth company is a company registered under the <i>Corporations Act 2001</i> and which the Commonwealth "controls". Section 34 of the CAC Act defines the Commonwealth as controlling a company if, and only if, it:</p> <ul style="list-style-type: none"> a) controls the composition of the company's board (including through a veto power); or b) has the ability to cast a majority of votes (more than one-half of the maximum number of votes) at a general meeting of the company's members; or c) holds more than one-half of the issued share capital of the company. <p>A Commonwealth company may come into existence in one of two ways:</p> <ul style="list-style-type: none"> a) where a company is registered under the <i>Corporations Act 2001</i> and which the Commonwealth controls; or b) where the Commonwealth acquires control of an existing company. <p>"Company limited by guarantee" means a company formed on the principle of having the liability of its members limited to the respective amounts that the members undertake to contribute to the property of the company if it is wound up (<i>Corporations Act 2001</i>, section 9). These companies typically have the letters "Ltd" after their name.</p> <p>"Company limited by shares" means a company formed on the principle of having the liability of its members limited to the amount (if any) unpaid on the shares respectively held by them (<i>Corporations Act 2001</i>, section 9). Where it is a public company, the company has the suffix "Ltd" after its name, or when it is a proprietary company, the suffix "Pty Ltd".</p>	

Key	
Denotes bodies that are identified in their enabling legislation as Statutory Agencies for the purposes of the <i>Public Service Act 1999</i> . The enabling legislation also sets out the arrangements for the appointment and termination of the Agency Head and their specific powers, responsibilities and accountability requirements. The <i>Public Service Act 1999</i> confers general employment powers on the Agency Heads of Statutory Agencies.	Bodies with a white coloured background are classified in Government Finance Statistics as General Government Sector (GGS) bodies. The primary function of this type of entity is to provide public services that are mainly non-market in nature, and for the collective consumption of the community, or that involve the transfer or redistribution of income. These services are largely government-funded, although user charging and external funding have increased in recent years.
Denotes Commonwealth authorities that are established by regulation (ie, secondary legislation).	Bodies with a blue coloured background are classified in Government Finance Statistics as Public non-Financial Corporations (PNFC). The primary function of entities in this sector is to provide goods and services which are mainly market, non-regulatory and non-financial in nature, financed predominately through sales to the consumers of the goods and services.
Denotes Commonwealth authorities and companies that are also CAC Act government business enterprises (GBEs). GBEs are prescribed under regulation 4 of the CAC Regulations. They have a commercial focus, prepare corporate plans and generally have wider investment powers, compared to other Commonwealth authorities and companies. The Finance Minister has a role in the oversight of these bodies.	Bodies with a green coloured background are classified in Government Finance Statistics as Public Financial Corporations (PFC). These entities are defined similarly to PNFCs except they trade in financial assets and liabilities. They are entities which perform central banking functions; accept demand, time or savings deposits; or have the authority to incur liabilities and acquire financial assets in the market on their own account.
Denotes Commonwealth authorities that are exempt from sections 28 and 48A of the CAC Act. Sections 28 and 48A of the CAC Act allow the responsible Minister to notify the directors of a Commonwealth authority of general policies of the Australian Government that are to apply to the authority.	Bodies with a grey colour background are unclassified. This means the body is not classified into the GGS, PNFC or PFC sectors because the body is not consolidated in the Commonwealth's consolidated financial statements. This is because the relationship it has with the Commonwealth does not meet the definition of control for accounting purposes. Universities are an example of unclassified bodies. Some unclassified bodies are, however, included in the Commonwealth's consolidated financial statements as "other investments".
Denotes Commonwealth authorities that are partially exempt from sections 28 and 48A of the CAC Act. Sections 28 and 48A of the CAC Act allow the responsible Minister to notify the directors of a Commonwealth authority of general policies of the Australian Government that are to apply to the authority.	The key also includes a number of symbols that are used on the chart to denote those agencies that are material in nature, those bodies that are interjurisdictional in nature, bodies that may be directed under section 47A of the CAC Act on procurement matters, Commonwealth companies that are mentioned in statute, Commonwealth authorities that have a single person at their apex, those that encompass a "body corporate" under statute, and statutory corporations only subject to provisions of the CAC Act mentioned beneath their entry.
Denotes Commonwealth authorities that are prescribed as statutory marketing authorities (SMAs) under regulation 5 of the CAC Regulations. SMAs generally also have wider investment powers compared to other Commonwealth authorities.	
Denotes Commonwealth companies that are in the process of winding down their affairs, involving voluntary deregistration or the appointment of a liquidator to manage the process of realising the company's assets, ceasing or sale of their operations, payment of its debts (if any) and distribution of surplus assets (if any) among members or shareholders.	

Guide to the chart of Agencies under the *Financial Management and Accountability Act 1997 (FMA Act)*

(Entries are organised alphabetically by and within the relevant portfolio)

Departments of State <i>Public Service Act 1999 (PS Act)</i>	Prescribed Agencies that encompass Statutory Agencies under the <i>Public Service Act 1999 (PS Act)</i>	Departments of the Parliament <i>Parliamentary Service Act 1999</i>
<p>Departments of State are the arms of the Executive Government responsible for advising, administering and overseeing particular Australian Government policies.</p> <p>Departments of State are established in accordance with the Australian Constitution. Section 64 provides that the Governor-General may appoint Ministers to administer such Departments of State of the Commonwealth as the Governor-General in Council may establish. By convention the Governor-General acts on the advice of the Prime Minister.</p> <p>The Governor-General formally establishes the matters to be dealt with by each Department of State and the legislation to be administered by each Minister through the Administrative Arrangements Order (AAO).</p> <p>Each Department of State is in a portfolio. A portfolio consists of a Department of State (often called the portfolio department) and a number of Agencies with similar general objectives and outcomes. However, a portfolio may encompass more than one Department of State. The Defence portfolio consists of the Department of Defence and the Department of Veterans' Affairs. Accordingly there are currently 19 Departments of State in 18 portfolios.</p>	<p>These Agencies are established by an Act which declares them to be a Statutory Agency for the purposes of the PS Act. They are also prescribed Agencies. Accordingly, they have both financial and staffing autonomy.</p> <p>An example of this type of prescribed Agency is the Office of Parliamentary Counsel (OPC). OPC is declared to be a Statutory Agency for the purposes of the PS Act in its enabling legislation (<i>Parliamentary Counsel Act 1970</i>, section 16). OPC is also separately prescribed as an FMA Act Agency in Schedule 1 to the <i>Financial Management and Accountability Regulations 1997</i> (FMA Regs).</p>	<p>Departments of the Parliament provide a range of services and support for the working of Parliament. They are staffed under the <i>Parliamentary Service Act 1999</i> and are FMA Act Agencies. Accordingly, they have both financial and staffing autonomy.</p> <p>Section 54 of the <i>Parliamentary Service Act 1999</i> establishes the Departments of the Senate and the House of Representatives. Subsection 54(2) provides that such other Departments of the Parliament as are required may be established by resolutions passed by each House of the Parliament. An example of a Department established through this process is the Department of Parliamentary Services.</p>
<p>Prescribed Agencies that are non statutory and staffed through a Department of State</p>	<p>What is an FMA Act Agency?</p> <p>An FMA Act Agency is financially autonomous. This means that the head of the Agency (termed the Chief Executive) is directly responsible to the portfolio Minister for its financial management.</p> <p>Section 5 of the FMA Act provides that the following types of bodies are FMA Act Agencies:</p> <p>a) a Department of State this includes persons who are allocated to a Department by regulations but does not include any part of the Department that is a prescribed Agency);</p> <p>b) a Department of the Parliament; and</p> <p>c) a prescribed Agency.</p>	<p>Prescribed Agencies that engage personnel under their own Act, and not the PS Act</p> <p>These agencies are staffed under their enabling Act and are prescribed Agencies. Accordingly, they have both financial and staffing autonomy.</p> <p>An example of this type of prescribed Agency is the Australian Federal Police (AFP). Section 23 of the <i>Australian Federal Police Act 1979</i> provides that the Commissioner of the Australian Federal Police has all rights, duties and powers of an employer in respect of AFP employees.</p>
<p>These Agencies are financially autonomous, but are otherwise part of the relevant Department of State.</p> <p>They are not PS Act Agencies and therefore do not employ staff under the PS Act in their own right. Instead, employment responsibilities are typically delegated to the Agency's Chief Executive from the Secretary of the relevant Department of State.</p> <p>An example is the Royal Australian Mint, which is not established in primary legislation. It is financially autonomous from the Department of the Treasury because it is a prescribed Agency.</p>	<p>What is a Prescribed Agency?</p> <p>Prescribed Agencies are defined in section 5 of the FMA Act as meaning "a body, organisation or group of persons prescribed by the regulations for the purposes of this definition." Schedule 1 to the FMA Regulations lists all prescribed Agencies.</p> <p>What is a PS Act Agency?</p> <p>An entity that is a PS Act Agency has staffing autonomy. This means that the PS Act confers general employment powers on the head of the Agency (termed the Agency Head).</p> <p>Section 7 of the PS Act provides that the following entities are PS Act Agencies:</p> <p>(a) a Department of State excluding any part that is itself an Executive Agency or Statutory Agency;</p> <p>(b) an Executive Agency; and</p> <p>(c) a Statutory Agency.</p> <p>Executive Agencies are bodies or groups of persons declared to be an Executive Agency for the purposes of the PS Act. They are established by order of the Governor-General. Before appointing or terminating the Agency Head of an Executive Agency, the portfolio Minister must have received a report from the relevant Departmental Secretary. Otherwise, the Head of an Executive Agency is accountable to the government, the Parliament and the public in the same way as the Secretary of a Department.</p> <p>Statutory Agencies are established by an Act which declares them to be a Statutory Agency for the purposes of the PS Act. The Act also sets out the arrangements for the appointment and termination of the Agency Head and their specific powers, responsibilities and accountability requirements. Statutory Agencies may be FMA Act Agencies, CAC Act bodies, or neither.</p>	<p style="text-align: center;">Key</p> <p>The key describes a number of symbols that are used on the chart to denote those agencies that are material in nature, those that are interjurisdictional in nature, those that do not involve employment under the PS Act and those that encompass a "body corporate" under statute.</p>
<p>Prescribed Agencies that are statutory, but staffed through Departments or agencies</p>	<p>Interaction between the FMA Act and the PS Act</p> <p>Although rare, it is possible for an entity to be an FMA Act Agency, but not a PS Act Agency, and vice versa.</p> <p>It is also possible for the staff of an FMA Act Agency to be subject to the PS Act, even though it is not a PS Act Agency ie, while the FMA Act Agency has financial autonomy, it does not have staffing autonomy in that it does not employ staff in its own right. This is the case where an FMA Act Agency is staffed through another entity that is a PS Act Agency eg, a Department of State.</p>	
<p>These agencies are established by legislation which specifies their functions and structure. They are not PS Act Agencies and therefore do not employ staff under the PS Act in their own right. Instead they are staffed through a Department or other PS Act Agency.</p> <p>An example of this type of prescribed Agency is the Seafarer's Safety, Rehabilitation and Compensation Authority (Seacare Authority) which is staffed through Comcare, under section 125 of the <i>Seafarers Safety, Rehabilitation and Compensation Act 1992</i>.</p>	<p>Prescribed Agencies that also encompass an Executive Agency under the <i>Public Service Act 1999</i></p>	
	<p>These Agencies are not established by an Act. They are established as an Executive Agency under the PS Act by order of the Governor-General and are also a prescribed Agency. Accordingly, they have both financial and staffing autonomy.</p>	