



Annual reports for Commonwealth companies

Resource Management Guide No. 137

MAY 2020

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ISBN: 978-1-925205-94-7 (Online)

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Audience

This guide applies to the Directors chief financial officers, chief operating officers, program managers and officers responsible for contributing to the delivery of the annual report within Commonwealth companies.

This guide applies to annual reports being prepared for reporting periods that begin on or after 1 July 2019.

Key points

This guide:

- sets out the obligations for companies to prepare an annual report under section 97 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- provides guidance on fulfilling the mandatory requirements for the content of annual reports as prescribed by the *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule) in sections 28A to 28F in Part 3-3 – Annual report for Commonwealth companies.
- provides guidance on fulfilling the mandatory digital publication requirements including standard data templates that companies are required to complete when publishing using the Digital Reporting Tool. **To gain access to the digital reporting tool, annual report coordinators should email the Department of Finance at digitalannualreportproject@finance.gov.au.**

Specific guidance, training material and broader information on how annual report coordinators use the digital reporting tool to produce and publish an annual report is available from the newly developed annual reporting GovTeams site. To gain access to the GovTeams site, email the Department of Finance at digitalannualreportproject@finance.gov.au

Resources

This Resource Management Guide (RMG) is available on the Department of Finance website at www.finance.gov.au. Other relevant publications include:

- [Public Governance, Performance and Accountability Act 2013](#)
- [Public Governance, Performance and Accountability Rule 2014](#)
- [RMG 125: Commonwealth Entities Financial Statements](#)
- [RMG 126: Government Business Enterprises \(GBEs\)](#)
- [RMG 131: Developing good performance information](#)
- [RMG 133: Corporate plan for Commonwealth companies](#)
- [RMG 139: Commonwealth companies Executive Remuneration Reporting Guide for Annual Reports\)](#)
- [RMG 202: Audit committees](#)

Introduction

What is an annual report?

1. The primary purpose of annual reports of companies is accountability. They serve to inform the Parliament (through the responsible Minister), other stakeholders, educational and research institutions, the media and the general public about the performance of companies in relation to activities undertaken. Annual reports are also a key reference document and a document for internal management. They form a critical part of the historical record.
2. Annual reports are also a key reference document and a document for internal management. They form a critical part of the historical record.
3. Annual reports are also a key accountability mechanism of the Commonwealth performance framework, established under the PGPA Act and the Commonwealth's resource management framework, through the reporting of the actual performance of companies in the annual report against the planned performance information outlined in their corporate plans.
4. Annual reports also coexist with additional available information through other sources including company websites.

Principles Underlying Annual Report Requirements

5. Annual reports for a company:
 - must be written in plain English and provide sufficient information and analysis for the Parliament to make a fully informed judgement on company performance
 - should align with the overall Commonwealth resource management framework, PGPA Act, PGPA Rule and the Commonwealth performance framework
 - may be developed by taking into account merit reporting – the relative benefits and costs of reporting.

Role of the *Corporations Act 2001*

6. Companies are subject to a number of reporting requirements under the *Corporations Act 2001* (Corporations Act). The PGPA Act acknowledges these requirements, in particular, the need for companies to produce a financial report, directors' report and auditor's report. Collectively, these reports constitute the annual report.

Tips on using this guide

7. This guide is divided into three parts, each providing information on various requirements for annual reports. Where relevant, extracts of the specific legislative requirements are shown in the following layout:

Name of the legislation

Provision number & name

- (1) Relevant extract of the provision, which details the requirements.
- (2) Please note, this may only show the relevant part of the provision, not necessarily the entire provision.

8. Notes have been provided below the boxes to provide further explanation or guidance. It is important to read both the provision extracts in the boxes and the notes.
9. At the end of the guide are appendices containing tables and templates to assist companies in meeting the annual report requirements, and a glossary to describe some of the terms used in this guide.
10. **Appendix A** contains the template list of requirements, required to be included in companies' annual reports as an aid to access.
 - The list of requirements is also a useful resource for annual report coordinators, as it can be used as a checklist to ensure that the mandatory PGPA requirements have been met.
 - To support this, the information in Part 2 of this guide has been structured in the same order as the list of requirements.
11. **Appendix B** contains data templates that are required to be completed for the digital reporting tool.
 - Where a provision has an [associated data template](#), a cross-reference to that template is provided above the provision.
 - The financial data templates only capture a subset of the required information from the associated tables.
 - The non-financial data templates, however, help to meet minimum reporting requirements for either part or all of the provisions that they relate to.

Part 1 – PGPA Act requirements

12. This part provides details of the requirements for the presentation of annual reports to the Parliament, including timeframes, production and design standards, and publishing and distribution obligations. This part also outlines the requirements for companies to publish their annual reports using the digital reporting tool.

Overarching requirements

Public Governance, Performance and Accountability Act 2013

Section 97 Annual reports for Commonwealth companies

- (1) The directors of a Commonwealth company must give the responsible Minister:
 - (a) a copy of the company's financial report, directors' report and auditor's report that the company is required by the *Corporations Act 2001* to have for the reporting period for the company (or would be required by that Act to have if the company were a public company); and
 - (b) for a wholly-owned Commonwealth company—any additional information or report prescribed by the rules.
- (2) The Commonwealth company must give the reports and information by:
 - (a) if the company is required by the *Corporations Act 2001* to hold an annual general meeting—the earlier of the following:
 - (i) 21 days before the next annual general meeting after the end of the reporting period for the company;
 - (ii) 4 months after the end of the reporting period for the company; and
 - (b) in any other case—4 months after the end of the reporting period for the company;or the end of such further period granted under subsection 34C(5) of the *Acts Interpretation Act 1901*.
- (3) If the auditor's report required by the *Corporations Act 2001* was prepared by an auditor other than the Auditor-General, subsection (1) also requires the company to give a report by the Auditor-General on the financial statements.
- (4) In preparing a report for the purposes of subsection (3), the Auditor-General must use the same *Corporations Act 2001* rules as applied to the report by the other auditor.
- (5) If the Commonwealth company is a wholly-owned Commonwealth company, or is not required to hold an annual general meeting, the responsible Minister must table the documents in each House of the Parliament as soon as practicable after receiving them. In all other cases, the responsible Minister must table the documents in each House of the Parliament as soon as practicable after the annual general meeting of the company.

13. Section 97 of the PGPA Act acknowledges the reporting requirements of the Corporations Act, in particular, the need for companies to produce a financial report, directors' report and auditor's report. Collectively, these reports constitute the annual report. A copy of these reports must be provided to the responsible Minister and be tabled in Parliament.

14. The PGPA Rule prescribes reporting requirements, in addition to those prescribed under the Corporations Act, for companies. It is expected that this additional information be integrated in the directors' report.
15. A company is required to provide a copy of the reports detailed in paragraph 97(1)(a) of the PGPA Act to the responsible Minister the earlier of the following:
 - 21 days before the next annual general meeting after the end of the reporting period for the company; or
 - 4 months after the end of the reporting period for the company.
16. There is scope for a company to apply in writing to their responsible Minister for an extension where it is not reasonably possible to meet the timeframes outlined in subsection 97(2). Subsection 34C(5) of the *Acts Interpretation Act 1901* allows a Minister to grant an extension where he or she considers it reasonable in the circumstances.
17. Companies are required to provide a report by the Auditor-General on their financial statements. The report must be prepared in accordance with auditor's report rules under the Corporations Act.
18. The company's responsible Minister is required to table the annual report in each House of Parliament. If the company is a wholly-owned Commonwealth company, or is not required to hold an annual general meeting, tabling must occur as soon as practicable after the Minister has received the documents. In all other cases, the responsible Minister must table the documents as soon as practicable after the annual general meeting of the company.

Approval requirements

Public Governance, Performance and Accountability Rule 2014

Section 28B Approval of annual report by directors

The annual report for a Commonwealth company must:

- (a) be approved by the directors of the company; and
- (b) be signed by a director of the company; and
- (c) include details of how and when approval of the annual report was given.

19. The directors of a Commonwealth company are expected to certify the contents of the annual report. As such, the annual report must be approved by the directors of the company. The annual report must also be signed by a director and detail how and when approval was given.

Parliamentary standards, publishing and clear design

Public Governance, Performance and Accountability Rule 2014

Section 28C Parliamentary standards of presentation

The annual report for a Commonwealth company must comply with the guidelines for presenting documents to the Parliament.

20. PM&C publishes [Tabling Guidelines](#) and associated circulars that Commonwealth entities should follow when arranging for the presentation of documents to the Parliament.
21. Towards the end of a reporting period, PM&C may issue a Tabling Circular containing the tabling Timetable, which will reflect the Parliament's expectations for the timing of the presentation of annual reports.
22. Normally annual reports are tabled on or before 31 October and it is expected annual reports are tabled prior to the October Estimates Hearings. This ensures annual reports are available for scrutiny by the relevant Senate standing committee.
23. Where entities are unable to meet the timing set out in PM&C's circular, they should contact tabling@pmc.gov.au for further advice.
24. The Tabling Circular may also provide delivery instructions, and key tasks for tabling annual reports when the Parliament is not sitting.
25. Guidance on the production standards for annual reports tabled in the Parliament are set out in the [Printing Standards](#) on the Parliament of Australia website.

The digital reporting tool

Public Governance, Performance and Accountability Rule 2014

Section 28CA Annual report to be published using the digital reporting tool

As soon as practicable after the annual report for a Commonwealth company has been presented to the Parliament, the annual report must be published using the digital reporting tool administered by the Finance Minister.

26. The digital reporting tool enables companies to draft and publish annual reports to the Transparency Portal at transparency.gov.au in a fully accessible HTML format. Commencing from the 2018-19 reporting period, all Commonwealth entities' and companies' annual report are to be published on and available from transparency.gov.au shortly after the presentation of these reports to the Parliament.
27. The digital reporting tool contains a collection of templates for standard data sets that must be completed for the entity's annual report. These templates reflect mandatory data requirements as set out by the PGPA Rule 2014 and are designed to assist entities to meet the reporting requirements. To assist entities in the preparation of their annual reports, a copy of the data templates are provided at [Appendix B](#).

28. The digital reporting tool is designed to assist entities to undertake a streamlined and more efficient annual reporting and publication process. Annual report coordinators should consider developing the annual report content directly in the tool and using the mandatory reporting templates provided within the relevant section of the entity's annual report itself. This approach helps to focus the content of the report on the reporting requirements of the Parliament, rather than some of the broader publication elements that are not core to the accountability or reporting requirements. The digital content can be exported from the tool, to be type set and printed for tabling purposes. Adding further graphic design elements at this point in the publication process is possible but is not necessary to meet the tabling requirements.
29. Further, the Australian Government Digital Service Standard, available at <https://www.dta.gov.au/help-and-advice/about-digital-service-standard> provides information about the legal and policy obligations of entities in relation to online publishing, including a range of mandatory requirements, including compliance with Web Content Accessibility Guidelines, which the digital reporting tool assists entities in meeting by producing the HTML format.

Plain English and clear design

Public Governance, Performance and Accountability Rule 2014

Section 28D Plain English and clear design

- (1) The annual report for a Commonwealth company must be prepared having regard to the interests of the Parliament and any other persons who are interested in the annual report.
 - (2) Information included in the annual report must be relevant, reliable, concise, understandable and balanced, including through doing the following, where practicable:
 - (a) using clear design (for example, through headings and adequate spacing);
 - (b) defining acronyms and technical terms (for example, in a glossary);
 - (c) using tables, graphs, diagrams and charts;
 - (d) including any additional matters as appropriate.
30. Annual reports are key documents of accountability and transparency to the Parliament and the public. Accordingly, annual reports should be prepared to best provide readers with a clear account of the operations and performance of the entity for the reporting period.
 31. Tables, graphs, diagrams and charts should be used where appropriate to provide additional context to the information. Consistent with the [Printing standards](#), entities must have regard to limiting the use of colour and illustrations to where it enhances the reader's understanding of the material. An excessive use of colour, illustrations and photography is not usually required for the purposes of accountability and reporting to the Parliament.

Part 2 – PGPA annual report content requirements

32. This part provides details of the annual report content requirements as specified by the PGPA Rule. The sections of the PGPA Rule outlining the requirements for content to be included in companies' annual reports were approved on behalf of the Parliament by the Joint Committee of Public Accounts and Audit.

Purposes

Public Governance, Performance and Accountability Rule 2014

Section 28E Contents of annual report

The annual report for a Commonwealth company for a reporting period must include the following:

- (a) the purposes of the company as included in the company's corporate plan for the period;

33. The corporate plan and annual report are the bookends of the reporting cycle. A company's corporate plan must set out its purposes at the beginning of the reporting period. The annual report must include the purposes as stated in the company's corporate plan.

Performance

Public Governance, Performance and Accountability Rule 2014

Section 28E Contents of annual report

The annual report for a Commonwealth company for a reporting period must include the following:

- (aa) the results of a measurement and assessment of the company's performance during the period, including the results of a measurement and assessment of the company's performance against any performance measures and any targets included in the company's corporate plan for the period;

34. The annual report must include information on performance detailed in the provision above.

Responsible Minister

Public Governance, Performance and Accountability Rule 2014

Section 28E Contents of annual report

The annual report for a Commonwealth company for a reporting period must include the following:

- (b) the names of the persons holding the position of responsible Minister or responsible Ministers during the period, and the titles of those responsible Ministers;

35. The annual report must include the current responsible Minister's name and the name of any other responsible Ministers during the financial year being reported on. The title of the responsible Minister(s) must also be included.

Ministerial directions and government policy orders

Public Governance, Performance and Accountability Rule 2014

Section 28E Contents of annual report

The annual report for a Commonwealth company for a reporting period must include the following:

- (c) any directions given to the entity by a Minister under the company's constitution, an Act or an instrument during the period;
- (d) any government policy orders that applied in relation to the company during the period under section 93 of the Act;
- (e) if, during the period, the company has not complied with a direction or order referred to in paragraph (c) or (d)—particulars of the non-compliance;

36. Annual reports must include details of any directions issued by the responsible Minister, or other Minister(s), under the company's constitution or any other legislation or legislative instruments as detailed in the provision above.
37. Under section 93 of the PGPA Act, the government may make a government policy order that specifies a policy of the Australian Government that is to apply to one or more companies. A company that is subject to a government policy order is required to include this information in its annual report.

Information about directors

Associated data template: [PGPA Rule Section 28E \(f\) \(i\) –\(v\) – Director](#)

Public Governance, Performance and Accountability Rule 2014

Section 28E Contents of annual report

The annual report for a Commonwealth company for a reporting period must include the following:

- (f) information on each director of the company during the period, including:
 - (i) the name of the director; and
 - (ii) the qualifications of the director; and
 - (iii) the experience of the director; and
 - (iv) the number of meetings of the board of the company attended by the director during the period; and
 - (v) whether the director is an executive director or non-executive director;

38. The annual report must include information the information detailed in the provision above. For the purposes of annual reporting, an executive member is an employee of the company, responsible for executive functions in the management and administration of the company. Non-executive members are independent of corporate management and not employees of the company.

Organisational structure and location

Associated data templates: [PGPA Rule Section 28E \(ga\)\(i\)-\(iv\) – Management of Human Resources](#)

Public Governance, Performance and Accountability Rule 2014

Section 28E Contents of annual report

The annual report for a Commonwealth company for a reporting period must include the following:

- (g) an outline of the organisational structure of the company (including any subsidiaries of the company);
- (ga) statistics on the number of employees of the entity (including by reference to ongoing employees and non-ongoing employees) at the end of that and the previous reporting period, in relation to each of the following:
 - (i) full-time employees;
 - (ii) part-time employees;
 - (iii) gender;
 - (iv) location;
- (h) an outline of the location (whether or not in Australia) of major activities or facilities of the company;

39. The annual report must include the information detailed in the provision above, and is designed to give readers a high-level understanding of the organisation. Annual reports must include statistics on the number of employees of the entity (with reference to ongoing employees and non-ongoing employees), at the end of the reporting period and the previous reporting period, in relation to each of the following:

- full-time employees, as identified by your entity's employment arrangements. As a guide, the Fair Work Ombudsman's website provides general employment definitions available at <https://www.fairwork.gov.au/dictionary.aspx>.
 - part-time employees as identified by your entity's employment arrangements.
 - gender, as defined under the *Sex Discrimination Act 1984*, and in line with the recommendations made in the Attorney-General's Department's *Australian Government Guidelines on the Recognition of Sex and Gender (2013)*.
 - location, based on the State or Territory of employment.
40. All human resources statistics are to be calculated and reported on an actual head count basis (number of employees) as at the end of each reporting period.
41. If an entity believes there is the potential of significant risk of unintentional identification and consequential harm to a specific individual, an entity is best able to manage this risk, and has the discretion to report information at a higher level without further disaggregation.

Statement on governance

Public Governance, Performance and Accountability Rule 2014

Section 28E Contents of annual report

The annual report for a Commonwealth company for a reporting period must include the following:

- (i) information in relation to the main corporate governance practices used by the company during the period;

42. The annual report must include information on the main corporate governance practices that the company had in place during the financial year. The content of this statement is at the discretion of the directors; however, it is suggested that the review should include:
- board committees of the company and their main responsibilities
 - education and performance review processes for directors
 - ethics and risk management policies
 - any legislation that specifically applies to the company, by name.

Related entity transactions

Public Governance, Performance and Accountability Rule 2014

Section 28E Contents of annual report

The annual report for a Commonwealth company for a reporting period must include the following:

- (j) the decision-making process undertaken by the directors of the company for making a decision if:
 - (i) the decision is to approve the company paying for a good or service from a Commonwealth entity or a company, or providing a grant to a Commonwealth entity or a company; and
 - (ii) the company, and the Commonwealth entity or the company, are related entities; and
 - (iii) the value of the transaction, or if there is more than one transaction, the aggregate value of those transactions, is more than \$10 000 (GST inclusive);
- (k) if the annual report includes information under paragraph (j):
 - (i) if there is only one transaction—the value of the transaction; and
 - (ii) if there is more than one transaction—the number of transactions and the aggregate of value of the transactions;

43. The annual report must include the information detailed in the provision above. A ***related entity*** means a Commonwealth entity or a company (a ***body***) is a ***related entity*** of a Commonwealth entity or a company (also a ***body***) if:
- an individual is the accountable authority of both bodies; or
 - an individual is a member of the accountable authority, or a director of the board, of both bodies; or
 - an individual is a member of the accountable authority of one body and a director of the board of the other body; or
 - an individual is the accountable authority of one body and a member of the accountable authority, or director of the board, of the other body.
44. The annual report must include the decision making process undertaken by the directors of the company when it enters into a procurement or grant transaction where a director of the company holds a similar position in the organisation that provides the good or service or receives the grant. The organisation providing the good or service or receiving the grant may take the form of a Commonwealth entity, Commonwealth company or a private company.

Significant activities and changes affecting the company

Public Governance, Performance and Accountability Rule 2014

Section 28E Contents of annual report

The annual report for a Commonwealth company for a reporting period must include the following:

- (l) any significant activities and changes that affected the operations or structure of the company during the period;

45. The annual report must detail any significant activities and changes that affected the operations or structure of the company during the period. This may include:
- forming or participating in the formation of a company, significant partnership, trust or unincorporated joint venture
 - acquiring or disposing of a significant business or shareholding in a company
 - amendments to the constitution of the company and to any relevant legislation
 - commencing or ceasing a significant business activity
 - changes to the membership structure of the company
 - amendments to legislation that specifically applies to the company, by name (if applicable).

Judicial decisions and reviews by outside bodies

Public Governance, Performance and Accountability Rule 2014

Section 28E Contents of annual report

The annual report for a Commonwealth company for a reporting period must include the following:

- (m) particulars of judicial decisions or decisions of administrative tribunals made during the period that have had, or may have, a significant effect on the operations of the company;
- (n) particulars of any report on the company given during the period by:
 - (i) the Auditor-General; or
 - (ii) a Committee of either House, or of both Houses, of the Parliament; or
 - (iii) the Commonwealth Ombudsman; or
 - (iv) the Office of the Australian Information Commissioner; or
 - (v) the Australian Securities and Investments Commission;

46. The annual report must include information on any external scrutiny of the entity that has occurred within the reporting period, as per the above provision.

Obtaining information from subsidiaries

Public Governance, Performance and Accountability Rule 2014

Section 28E Contents of annual report

The annual report for a Commonwealth company for a reporting period must include the following:

- (o) if the directors have been unable to obtain information from a subsidiary of the company that is required to be included in the annual report—an explanation of the information that was not obtained and the effect of not having the information on the annual report;

47. The annual report must provide an explanation of information not obtained from a subsidiary, as per the above provision.

Executive Remuneration

Associated data templates: [PGPA Rule Section 28E \(oa\) Executive Remuneration](#)

Public Governance, Performance and Accountability Rule 2014

Section 28E Contents of annual report

The annual report for a Commonwealth company for a reporting period must include the following:

- (oa) information about executive remuneration in accordance with sections 28EA to 28EC;

48. For guidance on reporting executive remuneration refer to [RMG No. 138: Commonwealth entities Executive Remuneration Reporting Guide for Annual Reports](#).

Audit committee

Associated data template: [PGPA Rule Section 28E \(ob\)\(ii\)-\(v\) - Audit committee](#)

Public Governance, Performance and Accountability Rule 2014

Section 28E Contents of annual report

The annual report for a Commonwealth company for a reporting period must include the following:

- (ob) the following information about the audit committee for the company:
 - (i) a direct electronic address of the charter determining the functions of the audit committee;
 - (ii) the name of each member of the audit committee during the period;
 - (iii) the qualifications, knowledge, skills or experience of those members;
 - (iv) information about each of those members' attendance at meetings of the audit committee during the period;
 - (v) the remuneration of each of those members;

49. For further information on the reporting requirements for Audit Committees, see [RMG 202: Audit Committees](#).

List of annual report requirements

Public Governance, Performance and Accountability Rule 2014

Section 28E Contents of annual report

The annual report for a Commonwealth company for a reporting period must include the following:

- (p) the list of requirements as set out in Schedule 2B that references where those requirements are to be found in the annual report.

50. Companies should note all annual reports must include a list of requirements (as per paragraph 17BE(u) of the PGPA rule) to be provided in a consistent format for all companies. The mandatory table can be located in schedule 2B of the PGPA Rule, available at www.legislation.gov.au, and in **Appendix A** of this guide.
51. The list of requirements must be included as an appendix to the annual report. If an item specified in the checklist is not applicable to an entity, it should be reported as “not applicable” rather than omitted from the list. Entities must also provide details of the location of the information in the annual report that addresses each of the mandatory requirements specified by the PGPA Rule.

Disclosure requirements for government business enterprises

Public Governance, Performance and Accountability Rule 2014

Section 28F Disclosure requirements for government business enterprises

Changes in financial conditions and community service obligations

- (1) The annual report for a reporting period for a government business enterprise that is a Commonwealth company must include the following information:
- (a) an assessment of:
 - (i) significant changes in the company’s overall financial structure and financial condition during the reporting period; and
 - (ii) any events or risks that could cause financial information that is reported not to be indicative of future operations or financial condition;
 - (b) dividends paid or recommended in relation to the reporting period;
 - (c) details of any community service obligations the government business enterprise has, including:
 - (i) an outline of actions the government business enterprise has taken to fulfil those obligations; and
 - (ii) an assessment of the cost of fulfilling those obligations.

Note: Details on dividends are also required under section 300 of the *Corporations Act 2001*.

Information that is commercially prejudicial

- (2) However, information may be excluded if the directors of the government business enterprise believe, on reasonable grounds, that the information is

commercially sensitive and would be likely to result in unreasonable commercial prejudice to the government business enterprise. The annual report must state whether such information has been excluded.

52. A Government Business Enterprise (GBE) that is a company is required to disclose in the annual report the information as detailed in the above provision.
53. Information can be excluded where the directors believe, on reasonable grounds, that it is commercially sensitive and would likely result in unreasonable commercial prejudice to the GBE. The annual report must state whether commercially sensitive information has been excluded.

Appendix A: List of Requirements – Commonwealth Companies

Below is the table set out in Schedule 2B of the PGPA Rule. Section 28E(p) requires this table be included in the Commonwealth companies' annual reports.

PGPA Rule Reference	Part of Report	Description	Requirement
28E	Contents of annual report		
28E(a)		The purposes of the company as included in the company's corporate plan for the reporting period	Mandatory
28E(aa)		The results of a measurement and assessment of the company's performance during the reporting period, including the results of a measurement and assessment of the company's performance against any performance measures and any targets included in the company's corporate plan for the reporting period	Mandatory
28E(b)		The names of the persons holding the position of responsible Minister or responsible Ministers during the reporting period, and the titles of those responsible Ministers	Mandatory
28E(c)		Any directions given to the entity by a Minister under the company's constitution, an Act or an instrument during the reporting period	If applicable, mandatory
28E(d)		Any government policy order that applied in relation to the company during the reporting period under section 93 of the Act	If applicable, mandatory
28E(e)		Particulars of non-compliance with: (a) a direction given to the entity by the Minister under the company's constitution, an Act or instrument during the reporting period; or (b) a government policy order that applied in relation to the company during the reporting period under section 93 of the Act	If applicable, mandatory
28E(f)		Information on each director of the company during the reporting period	Mandatory
28E(g)		An outline of the organisational structure of the company (including any subsidiaries of the company)	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
28E(ga)		<p>Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following:</p> <ul style="list-style-type: none"> (a) statistics on full-time employees; (b) statistics on part-time employees; (c) statistics on gender; (d) statistics on staff location 	Mandatory
28E(h)		An outline of the location (whether or not in Australia) of major activities or facilities of the company	Mandatory
28E(i)		Information in relation to the main corporate governance practices used by the company during the reporting period	Mandatory
28E(j), 28E(k)		<p>For transactions with a related Commonwealth entity or related company where the value of the transaction, or if there is more than one transaction, the aggregate of those transactions, is more than \$10,000 (inclusive of GST):</p> <ul style="list-style-type: none"> (a) the decision-making process undertaken by the directors of the company for making a decision to approve the company paying for a good or service from, or providing a grant to, the related Commonwealth entity or related company; and (b) the value of the transaction, or if there is more than one transaction, the number of transactions and the aggregate of value of the transactions 	If applicable, mandatory
28E(l)		Any significant activities or changes that affected the operations or structure of the company during the reporting period	If applicable, mandatory
28E(m)		Particulars of judicial decisions or decisions of administrative tribunals that may have a significant effect on the operations of the company	If applicable, mandatory
28E(n)		<p>Particulars of any reports on the company given by:</p> <ul style="list-style-type: none"> (a) the Auditor-General, or (b) a Parliamentary Committee, or (c) the Commonwealth Ombudsman; or (d) the Office of the Australian Information Commissioner; or (e) the Australian Securities and Investments Commission 	If applicable, mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
28E(o)		An explanation of information not obtained from a subsidiary of the company and the effect of not having the information on the annual report	If applicable, mandatory
28E(oa)		Information about executive remuneration	Mandatory
28E(ob)		The following information about the audit committee for the company: (a) a direct electronic address of the charter determining the functions of the audit committee; (b) the name of each member of the audit committee; (c) the qualifications, knowledge, skills or experience of each member of the audit committee; (d) information about each member's attendance at meetings of the audit committee; (e) the remuneration of each member of the audit committee	Mandatory
28F		Disclosure requirements for government business enterprises	
28F(1)(a)(i)		An assessment of significant changes in the company's overall financial structure and financial conditions	If applicable, mandatory
28F(1)(a)(ii)		An assessment of any events or risks that could cause financial information that is reported not to be indicative of future operations or financial condition	If applicable, Mandatory
28F(1)(b)		Information on dividends paid or recommended	If applicable, mandatory
28F(1)(c)		Details of any community service obligations the government business enterprise has including: (a) an outline of actions taken to fulfil those obligations; and (b) an assessment of the cost of fulfilling those obligations	If applicable, mandatory
28F(2)		A statement regarding the exclusion of information on the grounds that the information is commercially sensitive and would be likely to result in unreasonable commercial prejudice to the government business enterprise	If applicable, mandatory

Appendix B: Templates – Commonwealth Companies

This appendix contains all the data templates relevant for your company.

The below data templates are designed by the Department of Finance to capture the mandatory PGPA Rule related information. These data templates are contained in the Digital Annual Reporting Tool and are used to populate the Transparency Portal find data function. The population of all templates in their current form is mandatory, do not add or delete any of the templates or sections, rows or columns of the templates which contain headings in the Digital Annual Reporting Tool. These data templates can be copied into the body of the digital annual report, if desired

PGPA Rule Section 28E (f) (i) –(v) – Director

Details of Director during the reporting period Current Report Period (2019-20)

<u>Name</u>	Qualifications of the Director	Experience of the Director	Position Title / Position held Executive / Non-Executive	Period as the Director		
				Date of Commencement	Date of cessation	Number of meetings of the board of the company attended
Name.				-	-	-
Name..				-	-	-
Name...				-	-	-
Name....				-	-	-

Note on completing the above data template: If there are not sufficient rows, additional rows can be added (or deleted as necessary) to this data template to provide the required information on each Director, within the reporting period. The information provided regarding an individual Director's qualifications and the experience will be subjective to the company completing the data template. The company is best placed to determine what information meets this reporting requirement.

PGPA Rule Section 28E (ga)(i)-(iv) – Management of Human Resources

Note on completing the below data templates: The below 4 data templates regarding ongoing and non-ongoing employees are to be completed by **all Companies**

All Ongoing Employees Current Report Period (2019-20)

	Male			Female			Indeterminate			Total
	Full time	Part time	Total Male	Full time	Part time	Total Female	Full time	Part time	Total Indeterminate	
NSW	-	-	-	-	-	-	-	-	-	-
Qld	-	-	-	-	-	-	-	-	-	-
SA	-	-	-	-	-	-	-	-	-	-
Tas	-	-	-	-	-	-	-	-	-	-
Vic	-	-	-	-	-	-	-	-	-	-
WA	-	-	-	-	-	-	-	-	-	-
ACT	-	-	-	-	-	-	-	-	-	-
NT	-	-	-	-	-	-	-	-	-	-
External Territories	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

All Non-Ongoing Employees Current Report Period (2019-20)

	Male			Female			Indeterminate			Total
	Full time	Part time	Total Male	Full time	Part time	Total Female	Full time	Part time	Total Indeterminate	
NSW	-	-	-	-	-	-	-	-	-	-
Qld	-	-	-	-	-	-	-	-	-	-
SA	-	-	-	-	-	-	-	-	-	-
Tas	-	-	-	-	-	-	-	-	-	-
Vic	-	-	-	-	-	-	-	-	-	-
WA	-	-	-	-	-	-	-	-	-	-
ACT	-	-	-	-	-	-	-	-	-	-
NT	-	-	-	-	-	-	-	-	-	-
External Territories	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

All Ongoing Employees Previous Report Period (2018-19)

	Male			Female			Indeterminate			Total
	Full time	Part time	Total Male	Full time	Part time	Total Female	Full time	Part time	Total Indeterminate	
NSW	-	-	-	-	-	-	-	-	-	-
Qld	-	-	-	-	-	-	-	-	-	-
SA	-	-	-	-	-	-	-	-	-	-
Tas	-	-	-	-	-	-	-	-	-	-
Vic	-	-	-	-	-	-	-	-	-	-
WA	-	-	-	-	-	-	-	-	-	-
ACT	-	-	-	-	-	-	-	-	-	-
NT	-	-	-	-	-	-	-	-	-	-
External Territories	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

All Non-Ongoing Employees Previous Report Period (2018-19)

	Male			Female			Indeterminate			Total
	Full time	Part time	Total Male	Full time	Part time	Total Female	Full time	Part time	Total Indeterminate	
NSW	-	-	-	-	-	-	-	-	-	-
Qld	-	-	-	-	-	-	-	-	-	-
SA	-	-	-	-	-	-	-	-	-	-
Tas	-	-	-	-	-	-	-	-	-	-
Vic	-	-	-	-	-	-	-	-	-	-
WA	-	-	-	-	-	-	-	-	-	-
ACT	-	-	-	-	-	-	-	-	-	-
NT	-	-	-	-	-	-	-	-	-	-
External Territories	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

PGPA Rule Section 28E (ob)(ii)-(v) - Audit committee

Member name	Qualifications, knowledge, skills or experience (include formal and informal as relevant)	Number of meetings attended / total number of meetings	Total annual remuneration

Note on completing the above data template: Add an additional row for each member of the Audit Committee. When there is no remuneration for the audit committee member's service report \$0. For guidance on the reporting requirement refer to [*Resource Management Guide No. 202 - Audit Committees*](#).

Financial Statements Summary

The below financial statements summary data templates are a subset of the full audited financial statements contained in your entity's annual report. These line items are used for the purpose of populating the find data function of www.transparency.gov.au for comparison across all Commonwealth entities and companies.

These individual line items should be read in isolation of each other. In many cases the "total" lines will not equal the sum of the previous line items above. This is because there may be other line items that are included in full audited financial statements, but these are not to be inserted or added to these data templates.

The presentation of expenses and liabilities should be on a positive basis. That is the absolute value for expenses and liabilities should be provided in the data templates below, do not use negatives or brackets. Where a particular line item has a zero (0) value for your entity these are to be reported as a 0, in the data templates. Cells are not to be left blank or contain the (-) symbol. This is to ensure consistency of the information across all Commonwealth entities and companies.

Statement of Comprehensive Income Current Report Period (2019-20)

	30 June 2020	30 June 2019	Budget 30 June 20120
	<u>\$'000</u>	<u>\$'000</u>	<u>\$'000</u>
NET COST OF SERVICES			
Expenses			
Employee Benefits Expense	-	-	-
Suppliers Expense	-	-	-
Depreciation and Amortisation Expense	-	-	-
Total Expenses	-	-	-
Income			
Total Own-Source Income	-	-	-
Net cost of services			
Net cost of services	-	-	-
Revenue from Government			
Revenue from Government	-	-	-
Surplus/(Deficit) after Tax			
Surplus/(Deficit) after Tax	-	-	-
OTHER COMPREHENSIVE INCOME			
Total comprehensive Income/(Loss)	-	-	-

Statement of Financial Position Current Report Period (2019-20)

	30 June 2020	30 June 2019	Budget 30 June 20120
	<u>\$'000</u>	<u>\$'000</u>	<u>\$'000</u>
ASSETS			
Total Financial Assets	-	-	-
Total Non-Financial Assets	-	-	-
Total Assets	-	-	-
LIABILITIES			
Total Payables			
Total Interest Bearing Liabilities			
Total Provisions	-	-	-
Total Liabilities			
Net Assets	-	-	-
EQUITY			
Total Equity	-	-	-

Statement of Changes in Equity Current Report Period (2019-20)

	30 June 2020	30 June 2019	Budget 30 June 20120
	<u>\$'000</u>	<u>\$'000</u>	<u>\$'000</u>
Opening balance			
Balance Carried Forward from Previous Period	-	-	-
Adjusted Opening Balance	-	-	-
Comprehensive income			
Total Comprehensive Income	-	-	-
Closing Balance as at 30 June	-	-	-

Cash flow Statement Current Report Period (2019-20)

	30 June 2020	30 June 2019	Budget 30 June 20120
	<u>\$'000</u>	<u>\$'000</u>	<u>\$'000</u>
OPERATING ACTIVITIES			
Total Cash Received (OPERATING ACTIVITIES)	-	-	-
Total Cash Used for (OPERATING ACTIVITIES)	-	-	-
Net Cash from OPERATING ACTIVITIES	-	-	-
INVESTING ACTIVITIES			
Total Cash Received (INVESTING ACTIVITIES)	-	-	-
Total Cash Used (INVESTING ACTIVITIES)	-	-	-
Net Cash from INVESTING ACTIVITIES	-	-	-
Purchase of Property, Plant and Equipment	-	-	-
Purchase of Intangibles	-	-	-
FINANCING ACTIVITIES			
Total Cash Received (FINANCING ACTIVITIES)	-	-	-
Total Cash Used (FINANCING ACTIVITIES)	-	-	-
Net Cash from FINANCING ACTIVITIES	-	-	-
Cash at the End of the Reporting Period			
Cash at the End of the Reporting Period	-	-	-

Notes to the Financial Statements (2019-20)

Aggregate Assets and Liabilities

	30 June 2020	30 June 2019	Budget 30 June 20120
	<u>\$'000</u>	<u>\$'000</u>	<u>\$'000</u>
Assets – No more than 12 months	-	-	-
Liabilities – No more than 12 months	-	-	-

Commonwealth Lessees – Departmental Leases under AASB 16 (2019-20)

	30 June 2020	30 June 2019	Budget 30 June 2020
	<u>\$'000</u>	<u>\$'000</u>	<u>\$'000</u>
Note to Depreciation – Depreciation on right-of-use assets	-	-	-
Cash Flow – Operating Activities – Interest Payments on Lease Liabilities	-	-	-
Cash Flow – Financing Activities – Principal Payments of Lease Liabilities	-	-	-

Glossary

This glossary defines some of the terms that are used in this guide and consolidates common resource management terms used in the PGPA Act and accompanying resource management guidance material. Further a PGPA Act glossary is available on Finance's website at <https://www.finance.gov.au/about-us/glossary/pgpa>.

All terms in the glossary that make reference to legislation must be read in conjunction with the relevant legislation or legislative instrument. In relation to the preparation of annual reports, entities should be aware of the dictionary in section 8 of the PGPA Act and the definitions in section 4 of the PGPA Rule.

Term	Description
corporate governance	the process by which entities are directed and controlled. It is generally understood to encompass authority, accountability, stewardship, leadership, direction and control
grant	an arrangement for the provision of financial assistance by the Commonwealth or on behalf of the Commonwealth, and covered by the Commonwealth Grants Rules and Guidelines
operations	functions, services and processes performed in pursuing the objectives or discharging the functions of an entity
Responsible Minister	The minister who is responsible for matters described under the Administrative Arrangements Order (AAO). Each Commonwealth entity and company has a responsible minister, which one depends on the matters that the entity or company deals with, or otherwise prescribed by the rules.

