



Australian Government
Department of Finance



Annual reports for corporate Commonwealth entities

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Contents

Introduction	4
What is an annual report?	4
Principles Underlying Annual Report Requirements	4
Tips on using this guide	5
Part 1 – Approval, publication and presentation requirements	6
Overarching requirements	6
Approval requirements	7
Parliamentary standards, publishing and clear design	7
Plain English and clear design	8
The digital reporting tool	9
Part 2 – PGPA annual report content requirements	10
Enabling legislation	10
Responsible Minister	10
Ministerial directions and government policy orders	11
Annual performance statements	11
Significant non-compliance issues with finance law	12
Statement on governance	14
Significant activities and changes affecting the entity	15
Judicial decisions and reviews by outside bodies	16
Obtaining information from subsidiaries	16
Indemnities and insurance premiums	17
Audit committee	17
Executive Remuneration	18
List of annual report requirements	18
Disclosure requirements for government business enterprises	19
Part 3 – Other legislative requirements	20
Work health and safety	20
Advertising and market research	21
Ecologically sustainable development and environmental performance	22
Carer recognition	22
Appendix A: List of Requirements – corporate Commonwealth entities	23
Appendix B: Digital Reporting Tool Data Templates – corporate Commonwealth entities	26
Glossary	46

Audience

This guide applies to the accountable authorities, chief financial officers, chief operating officers, program managers and officers responsible for contributing to the delivery of the annual report within corporate Commonwealth entities.

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 corporate Commonwealth entities to prepare annual reports under section 46 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 17BA to 17BF in Subdivision B – Annual report for corporate Commonwealth entities.
- provides guidance on fulfilling the mandatory digital publication requirements including standard data templates that entities are required to complete when publishing through the digital reporting tool. **To gain access to the digital reporting tool, entity annual report coordinators should email the Department of Finance at digitalannualreportproject@finance.gov.au.**

Specific guidance, training material and broader information on how entity 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 No. 125: Commonwealth Entities Financial Statements](#)
- [RMG No. 126: Government Business Enterprises \(GBEs\)](#)
- [RMG No. 131: Developing good performance information](#)
- [RMG No. 131A: Developing performance measures](#)
- [RMG No. 134: Annual performance statements for Commonwealth entities](#)
- [RMG No. 138: Commonwealth entities Executive Remuneration Reporting Guide for Annual Reports](#)
- [RMG No. 202: Audit committees](#)
- [RMG No. 214: Notification of significant non-compliance with the finance law](#)
- [RMG No. 423: Procurement Publishing and Reporting Obligations](#)
- [Tabling Guidelines](#)

Introduction

What is an annual report?

1. The primary purpose of annual reports of corporate Commonwealth entities is accountability. Annual reports 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 entities in relation to activities undertaken services provided on behalf of government.
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 entities in the annual report against the planned performance information outlined in their Portfolio Budget Statements and corporate plans.
4. Annual reports coexist with additional information available through other sources, including entity websites.

Principles Underlying Annual Report Requirements

5. When corporate Commonwealth entities are preparing an annual report, they should consider the following principles. An annual report should:
 - be written in plain English and provide sufficient information and analysis for the Parliament to make a fully informed judgment on entity performance;
 - align with the overall Commonwealth resource management framework, PGPA Act, PGPA Rule and, the Commonwealth performance framework;
 - reflect the harmonisation, as far as practicable, of reporting regimes within government (including corporate plans, Portfolio Budget Statements and other portfolio statements accompanying any other additional appropriation bills), and between the government and non-government sectors; and
 - include consideration by the accountable authority of the relative benefits and costs involved as to the level to which particular matters are reported.
6. Entities vary in role and size, and accountable authorities have discretion as to the extent of information to include in annual reports and the sequence in which it is presented, as long as the requirements for information set out in the PGPA Rule are met.
7. Whether or not particular information should be reported, should be decided, in the absence of any contrary direction in this guide, having regard to the principles underlying annual report requirements as detailed in the introduction to this guide.

Tips on using this guide

8. 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.

9. 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.
10. At the end of the guide are appendices containing tables and templates to assist entities in meeting the annual report requirements, and a glossary to describe some of the terms used in this guide.
11. **Appendix A** contains the template list of requirements, required to be included in entities' 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.
12. **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 – Approval, publication and presentation requirements

13. 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 entities to publish their annual reports using the digital reporting tool.

Overarching requirements

Public Governance, Performance and Accountability Act 2013

Section 46 Annual report for Commonwealth entities

- (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.

Note: A Commonwealth entity's annual report must include the entity's annual performance statements and annual financial statements (see paragraph 39(1)(b) and subsection 43(4)).

- (2) The annual report must be given to the responsible Minister by:
 - (a) the 15th day of the fourth month after the end of the reporting period for the entity; or
 - (b) the end of any further period granted under subsection 34C(5) of the *Acts Interpretation Act 1901*.
- (3) The annual report must comply with any requirements prescribed by the rules.
- (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.

14. For entities that report on a financial year basis, this section requires that the annual report to be prepared and provided to the responsible Minister by 15 October for each reporting period.
15. This provision is not meant to contravene any timing set out by the Department of the Prime Minister and Cabinet (PM&C) in relation to tabling of annual reports in the Parliament. Entities must ensure they provide their responsible Minister with sufficient time to consider the annual report prior to the report being presented to the Parliament, in accordance with PM&C's guidelines (see the [Parliamentary presentation timing and standards](#) section below for further details).
16. The provisions of subsections 34C(4) to (7) of the *Acts Interpretation Act 1901* allow for an application for extension of the period for presenting annual reports. An extension should only be sought if it would not be reasonably possible for the report to be prepared within the specified timeframes.

Approval requirements

Public Governance, Performance and Accountability Rule 2014

Section 17BB Approval of annual report by accountable authority

The annual report for a corporate Commonwealth entity must:

- (a) be approved by the accountable authority of the entity; and
- (b) be signed by the accountable authority, or a member of the accountable authority, of the entity; and
- (c) include details of how and when approval of the annual report was given; and
- (d) state that the accountable authority of the entity is responsible for preparing and giving the annual report to the entity's responsible Minister in accordance with section 46 of the Act.

17. The annual report must be approved by the accountable authority of the corporate Commonwealth entity. The annual report must also be signed by the accountable authority, or a member of the accountable authority where a group of persons is the accountable authority (for example, a board or council), and detail how and when approval was given.

Parliamentary standards, publishing and clear design

Public Governance, Performance and Accountability Rule 2014

Section 17BC Parliamentary standards of presentation

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

18. PM&C publishes [Tabling Guidelines](#) and associated circulars that Commonwealth entities should follow when arranging for the presentation of documents to the Parliament.
19. 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.
20. 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.
21. 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.
22. The Tabling Circular may also provide delivery instructions, and key tasks for tabling annual reports when the Parliament is not sitting.

23. 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.

Plain English and clear design

Public Governance, Performance and Accountability Rule 2014

Section 17BD Plain English and clear design

- (1) The annual report for a corporate Commonwealth entity 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.

24. 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.
25. 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.

The digital reporting tool

Public Governance, Performance and Accountability Rule 2014

Section 17BCA Annual report to be published using the digital reporting tool

As soon as practicable after the annual report for a corporate Commonwealth entity 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 entities to draft content 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 reports 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 all data templates are provided at Part 3.
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 www.dto.gov.au/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.

Part 2 – PGPA annual report content requirements

30. 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 entities' annual reports were approved on behalf of the Parliament by the Joint Committee of Public Accounts and Audit.

Enabling legislation

Public Governance, Performance and Accountability Rule 2014

Section 17BE Contents of annual report

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

- (a) details of the legislation establishing the body;
- (b) both of the following:
 - (i) a summary of the objects and functions of the entity as set out in the legislation;
 - (ii) the purposes of the entity as included in the entity's corporate plan for the period;

31. The actions of a corporate Commonwealth entity are guided by its enabling legislation. The annual report must the information detailed in the provision above, and is designed to give readers a high-level understanding of the organisation

Responsible Minister

Public Governance, Performance and Accountability Rule 2014

Section 17BE Contents of annual report

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

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

32. The annual report must specify 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 17BE Contents of annual report

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

- (d) any directions given to the entity by a Minister under an Act or instrument during the period;
- (e) any government policy orders that applied in relation to the entity during the period under section 22 of the Act;
- (f) if, during the period, the entity has not complied with a direction or order referred to in paragraph (d) or (e)—particulars of the non-compliance;

33. Annual reports must include details of any directions issued by the responsible Minister, or other Minister(s), under the enabling legislation of the corporate Commonwealth entity or any other legislation or legislative instruments.
34. Under section 22 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 corporate Commonwealth entities. A corporate Commonwealth entity that is subject to a government policy order is required to include this information in its annual report.

Annual performance statements

Public Governance, Performance and Accountability Rule 2014

Section 17BE Contents of annual report

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

- (g) the annual performance statements for the entity for the period in accordance with paragraph 39(1)(b) of the Act and section 16F of this rule;

35. For further information on the purpose and content requirements of the annual performance statement, refer to [RMG No. 134: Annual performance statements for Commonwealth entities](#).

Significant non-compliance issues with finance law

Associated data template: [PGPA Rule Section 17BE \(h\) – \(i\) Significant non-compliance with the Finance Law](#)

Public Governance, Performance and Accountability Rule 2014

Section 17BE Contents of annual report

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

- (h) a statement of any significant issue reported to the responsible Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with the finance law in relation to the entity;
- (i) if a statement is included under paragraph (h) of this section—an outline of the action that has been taken to remedy the non-compliance;

36. This requirement is linked to section 19 of the PGPA Act, which requires accountable authorities of Commonwealth entities to notify their responsible Minister when significant issues have been identified. The details of significant non-compliance issues (as reported to the Minister under section 19 of the PGPA Act) must be reported in the entity's annual report for the reporting period when the issue occurred.
37. The finance law incorporates the PGPA Act, any rules and instruments created under the PGPA Act, and Appropriation Acts. For further information, see [RMG No. 214: Notification of significant non-compliance with the finance law](#).

Information about the accountable authority

Associated data template: [PGPA Rule Section 17BE \(j\),\(i\)-\(v\) – Accountable Authority](#)

Public Governance, Performance and Accountability Rule 2014

Section 17BE Contents of annual report

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

- (j) information on the accountable authority, or each member of the accountable authority, of the entity during the period, including:
 - (i) the name of the accountable authority or member; and
 - (ii) the qualifications of the accountable authority or member; and
 - (iii) the experience of the accountable authority or member; and
 - (iv) for a member—the number of meetings of the accountable authority attended by the member during the period; and
 - (v) for a member—whether the member is an executive member or non-executive member;

38. The annual report must include the information detailed in the provision above. Where an entity's accountable authority consists of multiple members, the annual

report must include the number of meetings of the accountable authority attended by each member during the reporting period and whether each member is an executive or non-executive member.

39. For the purposes of annual reporting, an executive member is an employee of the corporate Commonwealth entity, responsible for executive functions in the management and administration of the entity. Non-executive members are independent of corporate management and not employees of the corporate Commonwealth entity.

Organisational structure and location

Associated data templates: [PGPA Rule Section 17BE \(ka\) – Management of Human Resources](#)

Public Governance, Performance and Accountability Rule 2014

Section 17BE Contents of annual report

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

- (k) an outline of the organisational structure of the entity (including any subsidiaries of the entity);
- (ka) statistics on the number of employees of the entity (including by reference to ongoing 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;
- (l) an outline of the location (whether or not in Australia) of major activities or facilities of the entity;

40. 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.
41. 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.

42. 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 17BE Contents of annual report

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

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

43. Annual reports must include information on the main corporate governance practices that the entity had in place during the financial year. The content of this statement is at the discretion of the accountable authority; however, it is suggested that the review should include:

- board committees of the entity and their main responsibilities
- education and performance review processes for members of the accountable authority
- ethics and risk management policies.

Related entity transactions

Public Governance, Performance and Accountability Rule 2014

Section 17BE Contents of annual report

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

- (n) the decision making- process undertaken by the accountable authority for making a decision if:
 - (i) the decision is to approve the entity paying for a good or service from another Commonwealth entity or a company, or providing a grant to another Commonwealth entity or a company; and
 - (ii) the entity, and the other 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 (inclusive of GST);
- (o) if the annual report includes information under paragraph (n):
 - (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;

44. 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
 - an individual is a member of the accountable authority, or a director of the board, of both bodies
 - an individual is a member of the accountable authority of one body and a director of the board of the other body
 - 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.
45. The annual report must include the decision making process undertaken by the accountable authority when it enters into a procurement or grant transaction where a member of the accountable authority 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 entity

Public Governance, Performance and Accountability Rule 2014

Section 17BE Contents of annual report

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

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

46. The annual report must detail any significant activities and changes that affected the operations or structure of the entity during the financial year. This may include:
- significant events, such as forming or participating in the formation of a company, significant partnership or trust
 - operational and financial results of the entity
 - key changes to the entity's state of affairs or principal activities
 - amendments to the entity's enabling legislation and to any other legislation directly relevant to its operation.

Judicial decisions and reviews by outside bodies

Public Governance, Performance and Accountability Rule 2014

Section 17BE Contents of annual report

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

- (q) 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 entity;
- (r) particulars of any report on the entity given during the period by:
 - (i) the Auditor General-, other than a report under section 43 of the Act (which deals with the Auditor-General's audit of the annual financial statements for Commonwealth entities); 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;

47. 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 17BE Contents of annual report

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

- (s) if the accountable authority has been unable to obtain information from a subsidiary of the entity 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;

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

Indemnities and insurance premiums

Public Governance, Performance and Accountability Rule 2014

Section 17BE Contents of annual report

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

- (t) details of any indemnity that applied during the period to the accountable authority, any member of the accountable authority or officer of the entity against a liability (including premiums paid, or agreed to be paid, for insurance against the authority, member or officer's liability for legal costs);

49. The annual report must provide details of any indemnity that applied as per the above provision. **Officer** means a senior manager of the corporate Commonwealth entity.

Audit committee

Associated data template: [PGPA Rule Section 17BE \(taa\) - Audit committee](#)

Public Governance, Performance and Accountability Rule 2014

Section 17BE Contents of annual report

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

- (taa) the following information about the audit committee for the entity:
 - (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;

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

Executive Remuneration

Associated data template: [PGPA Rule Section 17BE \(ka\) – Management of Human Resources](#)

Public Governance, Performance and Accountability Rule 2014

Section 17BE Contents of annual report

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

- (ta) information about executive remuneration in accordance with Subdivision C;

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

List of annual report requirements

Public Governance, Performance and Accountability Rule 2014

Section 17BE Contents of annual report

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

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

52. Entities should note that the requirement for entities' annual reports to include a list of requirements must be provided in a consistent format for all entities. The mandatory table can be located at schedule 2A of the PGPA Rule, available at www.legislation.gov.au, and in [Appendix A](#) of this guide.
53. 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 17BF 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 corporate Commonwealth entity must include the following information:
 - (a) an assessment of:
 - (i) significant changes in the entity's overall financial structure and financial condition during the 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 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.

Information that is commercially prejudicial

- (2) However, information may be excluded if the accountable authority of the government business enterprise believes, 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.

54. A Government Business Enterprise (GBE) that is a corporate Commonwealth entity is required to disclose in its annual report the information as detailed in the above provision.
55. Information can be excluded where the accountable authority believes, 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 information has been excluded.

Part 3 – Other legislative requirements

56. This part provides details of some of the annual report content required by other Acts or instruments, which must be included in the annual report, if relevant to the entity.

Public Governance, Performance and Accountability Rule 2014

Section 17AH Other mandatory information

- (2) Information required by an Act or instrument (other than the Act or this rule) to be included in the annual report must be included in one or more appendices to the report.

57. The operations that an entity reports on in its annual report can be affected by other legislation or legislative instruments. Such legislation can either be general in nature or specific enabling legislation of the entity.
58. This part of the guide provides an overview of the other legislative requirements applicable to many entities. It is the responsibility of entities to consider whether the legislation applies to them.

Work health and safety

Work Health and Safety Act 2011

Section 4 Annual reports

- (1) Each of the following entities must include the matters mentioned in subclause (2) in its annual report for a financial year:
- (a) A non-corporate Commonwealth entity within the meaning of the *Public Governance, Performance and Accountability Act 2013*;
 - (b) a public authority.
- (2) The matters are:
- (a) initiatives taken during the year to ensure the health, safety and welfare of workers who carry out work for the entity; and
 - (b) health and safety outcomes (including the impact on injury rates of workers) achieved as a result of initiatives mentioned under paragraph (a) or previous initiatives; and
 - (c) statistics of any notifiable incidents of which the entity becomes aware during the year that arose out of the conduct of businesses or undertakings by the entity; and
 - (d) any investigations conducted during the year that relate to businesses or undertakings conducted by the entity, including details of all notices given to the entity during the year under Part 10 of the *Work Health and Safety Act 2011*; and
 - (e) such other matters as are required by guidelines approved on behalf of the Parliament by the Joint Committee of Public Accounts and Audit.

59. For further information on the *Work Health and Safety Act 2011* please see the [Comcare website](#). If there are any questions please contact Comcare at general.enquiries@comcare.gov.au.

Advertising and market research

Commonwealth Electoral Act 1918

Section 311A Annual returns of income and expenditure of Commonwealth Departments

- (1) Subject to this section, the principal officer of each Commonwealth Department must attach a statement to its annual report setting out particulars of all amounts paid by, or on behalf of, the Commonwealth Department during the financial year to:

- (a) advertising agencies;
- (b) market research organisations;
- (c) polling organisations;
- (d) direct mail organisations; and
- (e) media advertising organisations;

and the persons or organisations to whom those amounts were paid.

- (2) Nothing in subsection (1) requires particulars of a payment made by a Commonwealth Department in a financial year to be included in a return if the value of the payment is less than or equal to the disclosure threshold.
- (3) The first return under this section need only contain particulars in relation to the period starting on the commencement of this section and ending on the next 30 June.
- (4) In this section:

Commonwealth Department means:

- (a) a Department of State of the Commonwealth; or
- (b) a Department of the Parliament established under the *Parliamentary Service Act 1999*; or
- (c) an Agency (within the meaning of the *Public Service Act 1999*).

principal officer means:

- (a) in relation to a Department—the person holding, or performing the duties of, the office of Secretary of the Department; and
- (b) in relation to an Agency—the Agency Head (within the meaning of the *Public Service Act 1999*) of the Agency.

60. Note that the reporting on advertising and market research is not restricted to electoral matters. Further guidance on the different types of advertising is available on the [Department of Finance website](#).
61. The reporting threshold for each year is available from the [Australian Electoral Commission website](#).

Ecologically sustainable development and environmental performance

Environment Protection and Biodiversity Conservation Act 1999

Section 516A Annual reports to deal with environmental matters

Content of report

- (6) A report described in subsection (1), (4) or (5) relating to a body or person (the reporter) for a period must:
- (a) include a report on how the activities of, and the administration (if any) of legislation by, the reporter during the period accorded with the principles of ecologically sustainable development; and
 - (b) identify how the outcomes (if any) specified for the reporter in an Appropriations Act relating to the period contribute to ecologically sustainable development; and
 - (c) document the effect of the reporter's activities on the environment; and
 - (d) identify any measures the reporter is taking to minimise the impact of activities by the reporter on the environment; and
 - (e) identify the mechanisms (if any) for reviewing and increasing the effectiveness of those measures.

Note: The *Auditor-General Act 1997* lets the Auditor-General audit a reporter's compliance with these requirements.

- (7) In subsection (6):

activities includes:

- (a) developing and implementing policies, plans, programs and legislation; and
- (b) the operations of a department, authority, company or agency referred to in this section.

62. The Department of Agriculture, Water and the Environment has [Section 516A Reporting Guidelines](#) available on their website. The additional guidance helps entities decide which of their activities to report on. Sets of generic indicators have also been provided to assist agencies with ongoing monitoring of their Ecologically Sustainable Development and environmental performance.
63. Questions about the application of these requirements should be directed to esd.enquiries@environment.gov.au.

Carer recognition

64. In the case of an entity that is defined as a 'public service care agency', compliance with the entity's obligations under the *Carer Recognition Act 2010* is required.
65. A public service care agency is defined in section 4 of the *Carer Recognition Act 2010* to mean an agency as defined in the *Public Service Act 1999* that is responsible for the development, implementation, provision or evaluation of policies, programs or services directed to carers or the persons for whom they care.

Appendix A: List of Requirements – corporate Commonwealth entities

Below is the table set out in Schedule 2A of the PGPA Rule. Section 17BE(u) requires this table be included in entities' annual reports.

PGPA Rule Reference	Part of Report	Description	Requirement
17BE	Contents of annual report		
17BE(a)		Details of the legislation establishing the body	Mandatory
17BE(b)(i)		A summary of the objects and functions of the entity as set out in legislation	Mandatory
17BE(b)(ii)		The purposes of the entity as included in the entity's corporate plan for the reporting period	Mandatory
17BE(c)		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
17BE(d)		Directions given to the entity by the Minister under an Act or instrument during the reporting period	If applicable, mandatory
17BE(e)		Any government policy order that applied in relation to the entity during the reporting period under section 22 of the Act	If applicable, mandatory
17BE(f)		Particulars of non-compliance with: (a) a direction given to the entity by the Minister under an Act or instrument during the reporting period; or (b) a government policy order that applied in relation to the entity during the reporting period under section 22 of the Act	If applicable, mandatory
17BE(g)		Annual performance statements in accordance with paragraph 39(1)(b) of the Act and section 16F of the rule	Mandatory
17BE(h), 17BE(i)		A statement of significant issues reported to the Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with finance law and action taken to remedy non-compliance	If applicable, mandatory
17BE(j)		Information on the accountable authority, or each member of the accountable authority, of the entity during the reporting period	Mandatory
17BE(k)		Outline of the organisational structure of the entity (including any subsidiaries of the entity)	Mandatory
17BE(ka)		Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees; (b) statistics on part-time employees; (c) statistics on gender; (d) statistics on staff location	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17BE(l)		Outline of the location (whether or not in Australia) of major activities or facilities of the entity	Mandatory
17BE(m)		Information relating to the main corporate governance practices used by the entity during the reporting period	Mandatory
17BE(n), 17BE(o)		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): (a) the decision-making process undertaken by the accountable authority to approve the entity 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
17BE(p)		Any significant activities and changes that affected the operation or structure of the entity during the reporting period	If applicable, mandatory
17BE(q)		Particulars of judicial decisions or decisions of administrative tribunals that may have a significant effect on the operations of the entity	If applicable, mandatory
17BE(r)		Particulars of any reports on the entity given by: (a) the Auditor-General (other than a report under section 43 of the Act); or (b) a Parliamentary Committee; or (c) the Commonwealth Ombudsman; or (d) the Office of the Australian Information Commissioner	If applicable, mandatory
17BE(s)		An explanation of information not obtained from a subsidiary of the entity and the effect of not having the information on the annual report	If applicable, mandatory
17BE(t)		Details of any indemnity that applied during the reporting period to the accountable authority, any member of the accountable authority or officer of the entity against a liability (including premiums paid, or agreed to be paid, for insurance against the authority, member or officer's liability for legal costs)	If applicable, mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17BE(taa)		<p>The following information about the audit committee for the entity:</p> <ul style="list-style-type: none"> (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
17BE(ta)		Information about executive remuneration	Mandatory
17BF		Disclosure requirements for government business enterprises	
17BF(1)(a)(i)		An assessment of significant changes in the entity's overall financial structure and financial conditions	If applicable, mandatory
17BF(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 conditions	If applicable, mandatory
17BF(1)(b)		Information on dividends paid or recommended	If applicable, mandatory
17BF(1)(c)		<p>Details of any community service obligations the government business enterprise has including:</p> <ul style="list-style-type: none"> (a) an outline of actions taken to fulfil those obligations; and (b) an assessment of the cost of fulfilling those obligations 	If applicable, mandatory
17BF(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: Digital Reporting Tool Data Templates – corporate Commonwealth entities

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

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 17BE (h) – (i) Significant non-compliance with the Finance Law

Description of non-compliance	Remedial Action

Note on completing the above data template: Add an additional row for each significant non-compliance. Where no instances have been reported, entities should indicate this with “N/A”. For guidance on the reporting requirement refer to [Resource Management Guide No. 214 – Notification of significant non-compliance with the finance law](#).

PGPA Rule Section 17BE (j),(i)-(v) – Accountable Authority

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

				Period as the accountable authority or member within the reporting period		
<u>Name</u>	Qualifications of the Accountable Authority	Experience of the Accountable Authority	Position Title / Position held Executive / Non-Executive	Date of Commencement	Date of cessation	Number of meetings of accountable authority attended
				-	-	-
				-	-	-
				-	-	-
				-	-	-
				-	-	-
				-	-	-

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 member of the accountable authority, within the reporting period. The information provided regarding an individual member’s qualifications and the experience will be subjective to the entity completing the data template. The entity is best placed to determine what information meets this reporting requirement.

PGPA Rule Section 17BE (ka) – 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 entities**.

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 17 BE (ta) - Executive Remuneration

Information about remuneration for key management personnel

Name	Position title	Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits		

Note on completing the above data template: If there are not sufficient rows, additional rows can be added (or deleted) to this data template to provide the required information on each key management personnel. For guidance on reporting executive remuneration refer to [Resource Management Guide No. 138 - Commonwealth entities Executive Remuneration Reporting Guide for Annual Reports.](#)

Information about remuneration for senior executives

Total remuneration bands	Number of senior executives	Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Average base salary	Average bonuses	Average other benefits and allowances	Average superannuation contributions	Average long service leave	Average other long-term benefits	Average termination benefits	Average total remuneration
\$0- \$220,000									
\$220,001- \$245,000									
\$245,001- \$270,000									
\$270,001- \$295,000									
\$295,001- \$320,000									
\$320,001- \$345,000									
\$345,001- \$370,000									
\$370,001- \$395,000									
\$395,001- \$420,000									
\$420,001- \$445,000									
\$445,001- \$470,000									
\$470,001- \$495,000									
\$495,001-									

Note on completing the above data template: If there is a specific remuneration band where no information is reported, provide zeros for the whole row. Additional rows can be added to this data template to provide the required banding. For guidance on reporting executive remuneration refer to [Resource Management Guide No. 138 - Commonwealth entities Executive Remuneration Reporting Guide for Annual Reports](#).

Information about remuneration for other highly paid staff

Total remuneration bands	Number of other highly paid staff	Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Average base salary	Average bonuses	Average other benefits and allowances	Average superannuation contributions	Average long service leave	Average other long-term benefits	Average termination benefits	Average total remuneration
\$225,001- \$245,000									
\$245,001- \$270,000									
\$270,001- \$295,000									
\$295,001- \$320,000									
\$320,001- \$345,000									
\$345,001- \$370,000									
\$370,001- \$395,000									
\$395,001- \$420,000									
\$420,001- \$445,000									
\$445,001- \$470,000									
\$470,001- \$495,000									
\$495,001-									

Note on completing the above data template: If there is a specific remuneration band where no information is reported, provide zeros for the whole row. Additional rows can be added to this data template to provide the required banding. For guidance on reporting executive remuneration refer to [Resource Management Guide No. 138 - Commonwealth entities Executive Remuneration Reporting Guide for Annual Reports.](#)

PGPA Rule Section 17BE (taa) - 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 tables are a subset of the full audited financial statements contained in your entity's annual report. These line items are extracted 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 total of the previous items above. This is because there may be other line items that are included in the 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 2020
	<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 2020
	<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 2020
	<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 2020
	<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 (Departmental) (2019-20)

Aggregate Assets and Liabilities

	30 June 2020	30 June 2019	Budget 30 June 2020
	<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	-	-	-

Regulatory Charging Summary Note

	30 June 2020	30 June 2019
	<u>\$'000</u>	<u>\$'000</u>
Expenses		
Total expenses		
External Revenue		
Total external revenue		

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

	30 June 2020	30 June 2019	Budget 30 June 2020
	<u>\$'000</u>	<u>\$'000</u>	<u>\$'000</u>
NET COST OF SERVICES			
Total Expenses Administered on behalf of the Government	-	-	-
Total Income Administered on behalf of the Government	-	-	-
Net Cost of Services	-	-	-
Net Contribution by Services	-	-	-
OTHER COMPREHENSIVE INCOME			
Total Other Comprehensive Income/(Loss)	-	-	-
Total comprehensive Income/(Loss)	-	-	-

Administered Schedule of Assets and Liabilities Current Report Period
 (2019-20)

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

Administered Reconciliation Schedule 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 assets less liabilities	-	-	-
Closing assets less liabilities	-	-	-

Administered Cash Flow Statement Current Report Period (2019-20)

	30 June 2020	30 June 2019	Budget 30 June 2020
	<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	-	-	-
FINANCING ACTIVITIES			
Total Cash Received (FINANCING ACTIVITIES)	-	-	-
Total Cash Used (FINANCING ACTIVITIES)	-	-	-
Net Cash from FINANCING ACTIVITIES	-	-	-
Total Cash from Official Public Account	-	-	-
Total Cash to Official Public Account	-	-	-
Cash at the End of the Reporting Period	-	-	-

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
financial results	the results shown in the financial statements of an entity
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
materiality	takes into account the planned outcome and the relative significance of the resources consumed in contributing to the achievement of that outcome
operations	functions, services and processes performed in pursuing the objectives or discharging the functions of an entity
outcomes	The results, impacts or consequences of a purpose or activity, as defined in the annual Appropriation Acts and the portfolio budget statements, by a Commonwealth entity and company.
programs	Commonwealth programs deliver benefits, services or transfer payments to individuals, organisations or the community as a whole, and/or policy advice to inform government decisions. A program is comprised of activities or groups of activities, as defined in the annual Appropriation Acts and portfolio budget statements, by Commonwealth entity and company. Related term: outcomes.
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.