

Annual Report Template

Non-Corporate Commonwealth Entity

Template Instructions

The purpose of this template is to support you to develop your entity annual report efficiently.

The list of requirements to be included in a non-corporate Commonwealth entity annual report for a reporting period is set out in Schedule 2 of the [*Public Governance, Performance and Accountability Rule 2014*](https://www.legislation.gov.au/F2014L00911/latest/text) (PGPA Rule).

**The use of this template is not mandatory. It is a guide only.**

Refer to Resource Management Guides, [RMG-135 Annual reports for non-corporate Commonwealth entities](https://www.finance.gov.au/government/managing-commonwealth-resources/annual-reports-non-corporate-commonwealth-entities-rmg-135/publication-presentation-requirements) and [RMG-134 Annual performance statements for Commonwealth entities](https://www.finance.gov.au/government/managing-commonwealth-resources/annual-performance-statements-commonwealth-entities-rmg-134) for additional information.

**How to use this template**

* Black text provides example content you can use in the annual report.
* Red text is instructional and should be replaced or removed before finalising your annual report.

For any questions, or to provide feedback on this template, contact [PGPA@finance.gov.au](mailto:PGPA@finance.gov.au).

# Letter of transmittal

The letter of transmittal is required by section 17AD(g) of the PGPA Rule and must be prepared in accordance with section 17AI of the PGPA Rule.

The letter of transmittal assures the responsible minister that the accountable authority has prepared the annual report in accordance with all obligations under the [*Public Governance, Performance and Accountability Act 2013*](https://www.legislation.gov.au/Series/C2013A00123) (PGPA Act).

An example letter is provided below.

Dear Minister

I am / We are pleased to present the annual report of the [entity name] for the financial year [year for which the plan is prepared].

This report has been prepared for the purposes of section 46 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), which requires that an annual report be given to the entity’s responsible Minister for presentation to the Parliament.

[If applicable] This report also includes additional requirements that are specified in the enabling legislation, the [name of enabling legislation].

This report includes the entities audited annual financial statements as required by subsection 43(4) of the PGPA Act. It also includes the entities annual performance statements as required under section 39 of the PGPA Act.

In accordance with section 10 of the PGPA Act, and as required by subsection 17AG(2) of the *Public Governance, Performance and Accountability Rule 2014*, I certify that:

* the department prepared fraud and corruption risk assessments and fraud and corruption control plans
* the department had appropriate mechanisms to prevent, detect, investigate, record and confidentially report suspected fraud and corruption
* I / We took all reasonable measures to appropriately deal with fraud relating to the department.

Yours sincerely

[Name/s of the accountable authority]

[Date]

The Table of Contents is required by section 17AJ(a) of the PGPA Rule as an aid to access – for the **print version only**.

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# Review by accountable authority

This content is required by section 17AD(a) of the PGPA Rule.

The review by the accountable authority provides an opportunity to outline the context, achievements and priorities of the entity for the period.

There are no specified requirements for the content of this section and the content is at the discretion of the accountable authority. It may include a summary of significant issues for the entity, an overview of the entity’s performance and financial results and an outlook for the next reporting period.

If the entity is a Department of State that oversees a portfolio, the review may also include a summary of the significant issues and developments for the portfolio during the reporting period.

# Overview of [Entity Name]

This content is required by section 17AD(b) of the PGPA Rule.

In this section, an entity must detail purposes, roles, outcomes, programs, functions and organisational structure as outlined in section 17AE of the PGPA Rule.

If these outcomes and programs are not the same as included in any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement prepared for the entity for the period, section 17AE(2) requires that the report must set out and explain the reasons for the differences.

If the entity is a Department of State, include an outline of the structure of the portfolio as outlined in section 17AE(1)(b).

Example text is below.

The purpose of [entity name] is to [this should be as stated in the corporate plan].

The functions of [entity name] are [refer to the requirements set out in its enabling legislation, as applicable]:

* Function detail.

The structure of the entity is: [describe the organisational structure or insert your organisational structure diagram].

The [entity name] administered the following outcomes and programs during the period:

* Outcome 1
* Program 1

[If a Department of State] We are a department of state and lead the [name of portfolio]. The portfolio includes the following entities and companies:

* [list entities and companies within the portfolio].

## Accountable authority

This content is required by section 17AE(1)(aa)of the PGPA Rule.

This section in the annual report identifies the individual or group of persons legally responsible for the governance and performance of the entity under the PGPA Act. In this section you are required to include the name, or names of each member, of the accountable authority; the position title; and period as the accountable authority within the reporting period.

This can be done using different approaches. Example text is below for both an individual and group of persons.

**Individual accountable authority example:**

The accountable authority of [the entity] for the reporting period was [insert name and position title of the accountable authority, that occupied that role during the reporting period (1 July to 30 June)].

**Group of persons prescribed as the accountable authority example:**

The accountable authority of [the entity] for the reporting period was [insert names and position titles of the persons who make up the accountable authority, that occupied that role during the reporting period (1 July to 30 June)].

# Report on the Performance of the entity

Section 17AD(c) of the PGPA Rule requires annual reports to include a report on the performance of the entity for the period that includes the annual performance statements and a report on the financial performance of the entity for the period.

## Annual performance statements

This content is required by section 39(1)(b) of the PGPA Act andsections 16F and 17AD(c)(i) of the PGPA Rule.

In this section, insert your annual performance statements. The annual performance statements address the non-financial performance of an entity and must provide information about the entity's performance in achieving its purposes.The statements are intended to complete the cycle of performance reporting that commenced at the start of the annual reporting period with the Portfolio Budget Statement (PBS), including the Portfolio Additional Estimates Statement or other portfolio estimates statement for the reporting period, and corporate plan.

Entities have the flexibility to structure their annual performance statements in a way that provides the best approach to communicating the entity’s performance. The statements should report the actual results achieved against the performance measures and planned results, including targets where set, for the entity in its corporate plan and PBS.

Refer to [RMG-134 Annual performance statements for Commonwealth entities](https://www.finance.gov.au/government/managing-commonwealth-resources/annual-performance-statements-commonwealth-entities-rmg-134) for more information.

An example of how to set out your annual performance statements in your annual report is below.

### Statements of preparation

As the accountable authority of [entity name] I / we present the [reporting year] Annual Performance Statements, as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) [and any applicable establishing legislation]. In my opinion, the annual performance statements:

* accurately present the entity’s performance in the reporting period, and
* comply with subsection 39(2) of the PGPA Act.

[Signature of accountable authority]

### Results

It is for each entity to structure and present results in a manner that best demonstrates performance in its specific circumstances. Good practice annual performance statements present the results clearly, concisely and consistently with the entity’s Corporate Plan and Portfolio Budget Statement.

When reporting actual performance, an entity should consider also providing the following information for each performance measure:

* the planned performance result including targets where reasonably practicable to set targets for that performance measure,
* prior year(s) results to show trends over time.

Example text is below.

**Purpose X**

**Key Activity X, <Activity name>:**

**<Activity Description>**

| Performance measure | Prior year(s) result | Target | Result | Outcome |
| --- | --- | --- | --- | --- |
| [Performance measure X] | 3.7 | >2.5 | 3.2 | Achieved |

### Analysis of performance

An entity’s annual performance statements must include an analysis of the factors that contributed to its performance in achieving its purposes. Entities should provide an informative analysis beyond simply listing specific achievements. This should include any changes to:

* the entity's purposes, activities or organisational capability, or
* the environment in which the entity operated,

that may have had a significant impact on the entity's performance (section 16F(2) item 3 of the PGPA Rule).

It is good practice for the analysis of the factors that contributed to performance to be included for individual performance measures as well as at an entity-wide level.

The intent of the PGPA Rule requirement is for the annual performance statements to include factors that have contributed in both a positive and negative way to an entity’s performance.

## Report on financial performance

This content is required by sections 17AD(c)(ii) and 17AF of the PGPA Rule.

The purpose of this section of the annual report is to provide assurance on the completeness and accuracy of an entity’s financial statements:

* The Chief Financial Officer of the entity must certify that information is based on properly maintained financial records, as required by section 41(2) of the PGPA Act.
* An independent auditor’s report, issued by the Auditor-General to the entity, provides the auditor’s opinion on whether the entity’s financial statements have been prepared in accordance with the [*Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*](https://www.legislation.gov.au/Series/F2015L00131) and the Australian Accounting Standards, and present fairly the entity’s financial position, financial performance and cash flows – as required by section 43(4) of the PGPA Act.

The annual report must include:

* a discussion and analysis of the entity’s financial performance, and
* a table summarising the total resources of the entity, and the total payments made by the entity.

An ‘Entity Resource Statement and expenses for outcomes’ table, available in [RMG-135 Annual reports for non-corporate Commonwealth entities](https://www.finance.gov.au/government/managing-commonwealth-resources/annual-reports-non-corporate-commonwealth-entities-rmg-135), sets out the preferred format to this information in the annual report.

### Independent Auditor’s Report

In this section, insert a copy of the signed Auditor-General’s report.

### Statement by the Accountable Authority and Chief Financial Officer

This content is required by section 42 of the PGPA Act.

Example text below.

In our opinion, the attached financial statements for the year ended 30 June [year] comply with subsection 42(2) of the PGPA Act and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the [entity name] will be able to pay its debts as and when they fall due.

Accountable authority Chief Financial Officer

[Signature and date] [Signature and date]

### Annual financial statements

This inclusion of the annual financial statements is required by section 43(4) of the PGPA Act and section 17AD(e) of the PGPA Rule.

Insert copy of audited financial statements as provided by the ANAO.

Refer to [RMG-125 Commonwealth Entities Financial Statements Guide](https://www.finance.gov.au/government/managing-commonwealth-resources/commonwealth-entities-financial-statements-guide-rmg-125/1-foundations-financial-statements) for more information.

# Management and accountability

This content is required by section 17AD(d) of the PGPA Rule.

In accordance with section 17AG of the PGPA Rule, include information in relation to:

1. Corporate governance
2. Significant non-compliance with finance law
3. Audit committee
4. External scrutiny
5. Management of human resources
6. Managing and developing employees
7. Employee statistics
8. APS employee statistics
9. Workplace agreements
10. Performance pay
11. Executive remuneration
12. Assets management
13. Purchasing
14. Consultancy and non-consultancy contract expenditure reporting
15. Australian National Audit Office access clauses
16. Exempt contracts
17. Small business.

## Corporate governance

This content is required by 17AG(2) of the PGPA Rule.

This section must include:

* relevant information on compliance with section 10 of the PGPA Rule,
* the accountable authority must certify that fraud and corruption risk assessments have been conducted, and fraud and corruption control plans have been prepared,
* certification by the accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud and corruption that meet the specific needs of the entity are in place for the entity,
* certification by the accountable authority that all reasonable measures have been taken to deal appropriately with fraud and corruption relating to the entity,
* an outline of structures and processes in place to implement the principles and objectives of corporate governance, and
* a statement of significant issues reported to the Minister under section 19(1)(e) of the PGPA Act that relates to non-compliance with Finance law and action taken to remedy non-compliance.

This certification can be given in the letter of transmittal (see the example text given for the letter of transmittal).

[RMG-201 Preventing, detecting and dealing with fraud and corruption](https://www.counterfraud.gov.au/library/framework-2024/fraud-and-corruption-guidance) provides further guidance on the Commonwealth Fraud and Corruption Control Framework.

The outline of the structures and processes that the entity had in place during the reporting period to implement the principles and objectives of corporate governance is at the discretion of the accountable authority. It may include:

* the names of the senior executive and their responsibilities – this should be reconcilable with the entity’s organisational and outcome/program structures as set out under ‘Overview of the entity’. (**Note:** You may choose to locate this information in the ‘Overview of the entity’ section.)
* senior management committees and their roles.
* corporate and operational plans and associated performance reporting and review, including contribution to specified outcomes. Terminology in relation to entity plans may vary, for example, involve strategic and business plans. The intent here is to address longer term and annual plans.
* internal audit arrangements, including the approach adopted to identifying areas of significant operational or financial risk, and arrangements in place to manage those risks.
* the entity’s policy and practices on the establishment and maintenance of appropriate ethical standards; or the requirement in relation to the APS Values and Code of Conduct which applies to departments and executive agencies, and statutory agencies who employ staff under the *Public Service Act 1999*.

### Significant non-compliance with finance law

Section 19(1)(e) of the PGPA Act requires that accountable authorities notify their responsible Minister when significant issues have been identified. The annual report must include a statement of any significant issue reported to the responsible Minister that relates to non-compliance with the finance law and an outline of the action that has been taken to remedy the non-compliance, in accordance with sections 17AG(2)(d)-(e) of the PGPA Rule.

**Note:** Including instances of significant non-compliance with the finance law in your annual report must occur **after** the issue has been reported to the responsible Minister.

Example table for reporting significant non-compliance with the finance law is below.

| Description of non-compliance with finance law | Remedial Action |
| --- | --- |
| - | - |
| - | - |

Where there were no significant issues reported, the following sentence can be included:

There were no significant issues reported to the Minister under paragraph 19(1)(e) of the PGPA Act, which includes compliance with finance law.

## Audit Committee

This information is required by section 17AG(2A) of the PGPA Rule.

Entities must provide details about the audit committee, including the name of each member, and the qualifications, knowledge, skills or experience of those members, and their remuneration. It must also include information about each member’s attendance at audit committee meetings.

The direct electronic address of the audit committee charter must be included as required by section 17AG(2A)(a) of the PGPA Rule.

Example text is below.

The Audit and Risk Committee’s Charter is available on [name of entity] website at: [insert electronic address].

| Member name | Qualifications, knowledge, skills or experience (include formal and informal as relevant) | Number of meetings attended | Total number of meetings held | Total  annual remuneration (GST inc.) | Additional Information (including role on committee) |
| --- | --- | --- | --- | --- | --- |
| - | - | - | - | - | - |
| - | - | - | - | - | - |

## External scrutiny

This content is required by section 17AG(3) of the PGPA Rule.

The PGPA Rule must include information on the most significant developments in external scrutiny on the entity and the entity’s response to that scrutiny. If applicable, this must include particulars of:

* judicial decisions, or decisions of administrative tribunals or the Australian Information Commissioner that had, or may have, a significant effect on the operations of the entity,
* any report on the operations of the entity by the Auditor-General (other than a report under section 43 of the PGPA Act which deals with the audit of the financial statements), a Committee of either or both Houses of Parliament, or the Commonwealth Ombudsman,
* any capability reviews of the entity.

Include any relevant information about how the entity responded to the outcomes of scrutiny processes.

Example text is below.

The [entity] and its activities were subject to the following external scrutiny during the reporting period.

(if applicable) There were no judicial decisions or decisions of administrative tribunals during the year that had, or may have, a significant impact on the [name of entity]’s operations.

(if applicable) There were no reports on [name of entity] during the reporting period by the Commonwealth Ombudsman or the Office of the Australian Information Commissioner.

(if applicable) The Auditor General issued an unqualified report for the 202x–2x financial statements of [name of entity].

(if applicable) There were no decisions by the Australian Privacy Commissioner that involved [name of entity] or that had, or might have, a significant impact on the [name of entity]’s operations.

## Management of human resources

The following content is required by section 17AG(4) of the PGPA Rule.

### Managing and developing employees

The annual report must include an assessment of the entity's effectiveness in managing and developing its employees to achieve its objectives, in accordance with section 17AG(4)(a). The content of this assessment is at the discretion of the accountable authority. It could include:

* information about workforce planning, staff retention and turnover
* the entity’s key training and development strategies, the outcomes of training and development, and an evaluation of effectiveness
* the entity’s work health and safety performance, noting specific information is also required pursuant to the [*Work Health and Safety Act 2011*](https://www.legislation.gov.au/Series/C2011A00137)
* productivity gains.

### Workplace agreements

Details of workplace agreements are required by section 17AG(4)(c), including information on any details of enterprise agreements, individual flexibility arrangements, determinations made under subsection 24(1) of the *Public Service Act 1999*, common law contracts, any remaining Australian Workplace Agreements. It may include developments regarding agreement making and the impact of making agreements. The following table will satisfy this requirement - remove or include specific arrangements as applicable to your entity.

Annual reports must also include a description of the range of non-salary benefits provided to employees.

An example is below.

#### *Public Service Act 1999* Employment arrangements 202x-2x

|  | SES | Non-SES | *Total* |
| --- | --- | --- | --- |
| Enterprise Agreement | - | - | *-* |
| Australian Workplace Agreement | - | - | *-* |
| Common Law Contracts | - | - | *-* |
| Determinations under subsection 24(1) of the *Public Service Act 1999* | - | - | *-* |
| (if applicable) [Arrangement Title] | - | - | *-* |
| (if applicable) [Arrangement Title] | - | - | *-* |
| (if applicable) [Arrangement Title] | - | - | *-* |
| (if applicable) [Arrangement Title] | - | - | *-* |
| *Total* | - | - | *-* |

### Employee statistics

This information is required by section 17AG(4)(aa) of the PGPA Rule. Annual reports are required to include statistics on the entity’s employees on an ongoing and non-ongoing basis, this includes statistics on full-time employees, part-time employees, gender and staff location.

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. Full-time equivalent statistics (for example, 1.5 FTE) are not to be reported.

The following example tables will satisfy the requirements of section 17AG(4)(aa) of the PGPA Rule. These tables are required to be produced for the current reporting period and the previous reporting period.

#### All Ongoing Employees

|  | Man/Male | | | Woman/Female | | | Non-binary | | | Prefers not to answer | | | Uses a different term | | | *Total* |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Full-time | Part-time | *Total* | Full-time | Part-time | *Total* | Full-time | Part-time | *Total* | Full-time | Part-time | *Total* | Full-time | Part-time | *Total* |  |
| NSW | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| Qld | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| SA | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| Tas | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| Vic | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| WA | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| ACT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| NT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| External Territories | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| Overseas | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| *Total* | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | ***-*** |

#### All Non-Ongoing Employees

|  | Man/Male | | | Woman/Female | | | Non-binary | | | Prefers not to answer | | | Uses a different term | | | *Total* |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Full-time | Part-time | *Total* | Full-time | Part-time | *Total* | Full-time | Part-time | *Total* | Full-time | Part-time | *Total* | Full-time | Part-time | *Total* |  |
| NSW | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| Qld | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| SA | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| Tas | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| Vic | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| WA | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| ACT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| NT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| External Territories | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| Overseas | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| *Total* | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | ***-*** |

### APS employee statistics

This information is required by section 17AG(4)(b) of the PGPA Rule. Annual reports are required to include statistics on APS employees on an ongoing and non-ongoing basis, including statistics on staffing classification level, full-time employees, part-time employees, gender, staff location and employees who identify as Indigenous.

‘APS employee’ applies to employees of departments, executive agencies and statutory agencies staffed under the *Public Service Act 1999*.

The following example tables will satisfy the requirements of section 17AG(4)(b) of the PGPA Rule. These tables are required to be produced for the current reporting period and the previous reporting period.

#### *Public Service Act 1999* Ongoing Employees

|  | Man/Male | | | Woman/Female | | | Non-binary | | | Prefers not to answer | | | Uses a different term | | | *Total* |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Full-time | Part-time | *Total* | Full-time | Part-time | *Total* | Full-time | Part-time | *Total* | Full-time | Part-time | *Total* | Full-time | Part-time | *Total* |  |
| SES 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| SES 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| SES 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| EL 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| EL 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| APS 6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| APS 5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| APS 4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| APS 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| APS 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| APS 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| *Total* | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

#### *Public Service Act 1999* Non-Ongoing Employees

|  | Man/Male | | | Woman/Female | | | Non-binary | | | Prefers not to answer | | | Uses a different term | | | *Total* |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Full-time | Part-time | *Total* | Full-time | Part-time | *Total* | Full-time | Part-time | *Total* | Full-time | Part-time | *Total* | Full-time | Part-time | *Total* |  |
| SES 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| SES 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| SES 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| EL 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| EL 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| APS 6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| APS 5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| APS 4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| APS 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| APS 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| APS 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| *Total* | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

#### *Public Service Act 1999* Employees by Full-time and Part-time Status

|  | Ongoing | | | Non-Ongoing | | | *Total* |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | Full-time | Part-time | *Total Ongoing* | Full-time | Part-time | *Total Non-Ongoing* |  |
| SES 3 | - | - | - | - | - | - | ***-*** |
| SES 2 | - | - | - | - | - | - | ***-*** |
| SES 1 | - | - | - | - | - | - | ***-*** |
| EL 2 | - | - | - | - | - | - | ***-*** |
| EL 1 | - | - | - | - | - | - | ***-*** |
| APS 6 | - | - | - | - | - | - | ***-*** |
| APS 5 | - | - | - | - | - | - | ***-*** |
| APS 4 | - | - | - | - | - | - | ***-*** |
| APS 3 | - | - | - | - | - | - | ***-*** |
| APS 2 | - | - | - | - | - | - | **-** |
| APS 1 | - | - | - | - | - | - | **-** |
| Other | - | - | - | - | - | - | **-** |
| *Total* | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

#### *Public Service Act 1999* Employment type by location

|  | Ongoing | Non-Ongoing | *Total* |
| --- | --- | --- | --- |
| NSW | - | - | ***-*** |
| Qld | - | - | ***-*** |
| SA | - | - | ***-*** |
| Tas | - | - | ***-*** |
| Vic | - | - | ***-*** |
| WA | - | - | ***-*** |
| ACT | - | - | ***-*** |
| NT | - | - | ***-*** |
| External Territories | - | - | ***-*** |
| Overseas | - | - | ***-*** |
| *Total* | **-** | **-** | ***-*** |

#### *Public Service Act 1999* Indigenous employment

|  | *Total* |
| --- | --- |
| Ongoing | *-* |
| Non-Ongoing | *-* |
| *Total* | ***-*** |

The following information is required by section 17AG(4)(c)(ii) of the PGPA Rule.

#### *Public Service Act 1999* Employment Salary Ranges by Classification Level (Minimum/Maximum)

|  | Minimum Salary | Maximum Salary |
| --- | --- | --- |
| SES 3 | - | - |
| SES 2 | - | - |
| SES 1 | - | - |
| EL 2 | - | - |
| EL 1 | - | - |
| APS 6 | - | - |
| APS 5 | - | - |
| APS 4 | - | - |
| APS 3 | - | - |
| APS 2 | - | - |
| APS 1 | - | - |
| Other | - | - |
| *Minimum/Maximum range* | - | - |

### Performance pay

Section 17AG(4)(d) of the PGPA Rule requires information on performance pay and payments.

#### *Public Service Act 1999* Employment Performance Pay by Classification Level

|  | Number of employees receiving performance pay | Aggregated (sum total) of all payments made | Average of all payments made | Minimum payment made to employees | Maximum payment made to employees |
| --- | --- | --- | --- | --- | --- |
| SES 3 | - | - | - | - | - |
| SES 2 | - | - | - | - | - |
| SES 1 | - | - | - | - | - |
| EL 2 | - | - | - | - | - |
| EL 1 | - | - | - | - | - |
| APS 6 | - | - | - | - | - |
| APS 5 | - | - | - | - | - |
| APS 4 | - | - | - | - | - |
| APS 3 | - | - | - | - | - |
| APS 2 | - | - | - | - | - |
| APS 1 | - | - | - | - | - |
| Other | - | - | - | - | - |
| *Total* | **-** | **-** |

If it is not applicable to your entity, delete this table and include the following statement:

[Entity] did not have arrangements for performance pay during [reporting year].

## Executive Remuneration

This information is required by section 17AD(da) of the PGPA Rule and must be prepared in accordance with Subdivision C of the PGPA Rule.

The annual report must include remuneration details for:

* key management personnel (KMP) required by section 17CA of the PGPA Rule,
* senior executives required by section 17CB of the PGPA Rule, and
* other highly paid staff (OHPS) required by section 17CC of the PGPA Rule.

Each of these categories is defined in section 4 of the PGPA Rule.

**Note**: An official can only be in one of these categories.

The total remuneration earned by an individual while KMP, a senior executive or OHPS is to be included in the relevant table. Any remuneration received while not a KMP, a senior executive or OHPS should not be included. Where persons acting are included in remuneration disclosures for example for KMP, the total remuneration paid to the individual while acting KMP during the reporting period is to be included in the KMP table. The official’s total remuneration paid while in their substantive position as a senior executive is reported in the senior executive table.

Refer to [RMG-138 Commonwealth entities’ executive remuneration reporting guide for annual reports](https://www.finance.gov.au/government/managing-commonwealth-resources/commonwealth-entities-executive-remuneration-reporting-guide-annual-reports-rmg-138) for further information, including on [Employment arrangements to include in disclosure tables](https://www.finance.gov.au/government/managing-commonwealth-resources/commonwealth-entities-executive-remuneration-reporting-guide-annual-reports-rmg-138/employment-arrangements-include-disclosure-tables).

#### Information about remuneration for key management personnel

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

Delete if not applicable. When completing table, do not leave rows blank but delete rows that do not have data.

#### Information about remuneration for senior executives

|  |  | Short-term benefits | | | Post‑employment benefits | Other long-term benefits | | Termination benefits | Total remuneration |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Total remuneration bands | Number of senior executives | 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 - $520,000 | - | - | - | - | - | - | - | - | - |

Delete if not applicable. When completing table, do not leave rows blank but delete rows that do not have data.

#### Information about remuneration for other highly paid staff

|  |  | Short-term benefits | | | Post‑employment benefits | Other long-term benefits | | Termination benefits | Total remuneration |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Total remuneration bands | Number of other highly paid staff | 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 - $520,000 | - | - | - | - | - | - | - | - | - |

Delete if not applicable. When completing table, do not leave rows blank but delete rows that do not have data.

## Assets Management

If applicable, this information is required by section 17AG(5) of the PGPA Rule.

If managing assets is a significant part of the entity’s activities during the period, the annual report must include an assessment of the effectiveness of that management.

Entities may wish to include a discussion of their asset management plans, particularly if a significant portion of their asset base has a life of 50 years or greater.

An example is below.

Management of [entity name]’s assets is governed by [insert relevant legislation and other arrangements] aligning with accounting standards and government best practice. The [entity name] maintains an asset register, asset management policies and a capital management plan [as applicable].

## Purchasing

This information is required by section 17AG(6) of the PGPA Rule.

The annual report must include an assessment of the entity’s performance during the period against the [Commonwealth Procurement Rules](https://www.finance.gov.au/government/procurement/commonwealth-procurement-rules).

## Consultancy and non-consultancy contract expenditure

This information is required by sections 17AG(7) and 17AG(7A) of the PGPA Rule.

Annual reports contain information about actual expenditure on reportable consultancy contracts and non-consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.

Annual reports must include information on the number of and expenditure on new and ongoing reportable consultancy and non-consultancy contracts, and on organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts, during the reporting period for any contract published on AusTender.

The annual report must include the following statements (in accordance with sections 17AG(7)(b) and (d) and 17AG(7A)(b)) and a summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged (in accordance with section 17AG(7)(c)).

There are reporting requirements for contracts published on AusTender with respect to:

* the number of and expenditure on, new and ongoing reportable consultancy and non-consultancy contracts, and
* organisations receiving amounts under reportable consultancy or reportable non-consultancy contracts during the reporting period.

Section 17AD(daa) of the PGPA Rule also requires, in accordance with section 17AGA, additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts. Where there are 5 or more organisations receiving amounts, entities must report both:

* those organisations who received the 5 largest shares of an entity’s total expenditure on such contracts and the total amounts received, and
* those organisations who received 5% or more of an entity’s total expenditure on such contracts, and the total amounts received.

Where there are less than 5 organisations receiving amounts, entities must report those organisations that received one or more amounts under one or more reportable consultancy or non-consultancy contracts and the total amounts received.

Further guidance can be found in the Consultancy and Non-Consultancy Contract Expenditure Reporting Guidance. The tables below are an example of how to set out the required information.

### Reportable Consultancy Contracts

During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of $[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of $[specified million].

Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.

#### Expenditure on Reportable Consultancy Contracts

|  | Number | Expenditure $’000 (GST inc.) |
| --- | --- | --- |
| New contracts entered into during the reporting period | - | - |
| Ongoing contracts entered into during a previous reporting period | - | - |
| Total | **-** | **-** |

#### Organisations Receiving a Share of Reportable Consultancy Contract Expenditure

| Name of Organisation | Organisation ABN | Expenditure $’000 (GST inc.) |
| --- | --- | --- |
| Organisation name | (ABN). | - |
| Organisation name | (ABN).. | - |

### Reportable Non-Consultancy Contracts

Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.

#### Expenditure on Reportable Non-Consultancy Contracts

|  | Number | Expenditure $’000 (GST inc.) |
| --- | --- | --- |
| New contracts entered into during the reporting period | - | - |
| Ongoing contracts entered into during a previous reporting period | - | - |
| Total | **-** | **-** |

#### Organisations Receiving a Share of Reportable Non-Consultancy Contract Expenditure

| Name of Organisation | Organisation ABN | Expenditure $’000 (GST inc.) |
| --- | --- | --- |
| Organisation name | (ABN). | - |
| Organisation name | (ABN).. | - |

## 

## Strategic Commissioning Framework

Reporting requirements under the Strategic Commissioning Framework are overseen by the Australian Public Service Commission (APSC). Entities are required tosummarise progress against their 2024-25 targets under the Strategic Commissioning Framework in their annual report. Details on what is expected can be found on the APSC’s website under [Targets and reporting](https://www.apsc.gov.au/initiatives-and-programs/workforce-information/aps-strategic-commissioning-framework/resources-toolkit-strategic-commissioning-framework/targets-and-reporting%22%20/l%20%22monitoring-and-accountability).

It is suggested that this content is included in this section of the annual report.

## Australian National Audit Office access clauses

If applicable, this information is required by section 17AG(8) of the PGPA Rule.

Entities must provide details of any contract entered into during the reporting period of $100,000 or more (inclusive of GST) that does not provide for the Auditor-General to have access to the contractor’s premises.

The annual report must include the:

* name of the contractor,
* purpose and value of the contract, and
* reason why a clause allowing such access was not included in the contract.

## Exempt contracts

If applicable, this information is required by section 17AG(9) of the PGPA Rule.

Entities must include details of any contract or standing offer greater than $10,000 (inclusive of GST) that has been exempted by the accountable authority from being published on AusTender on the basis that it would disclose exempt matters under the [*Freedom of Information Act 1982*](https://www.legislation.gov.au/Series/C2004A02562) (FOI Act).

A statement that the contract or standing offer has been exempted and the value of the contract or standing offer must be reported, to the extent that doing so does not in itself disclose the exempt matters.

## Small business

This information is required by section 17AG(10) of the PGPA Rule.

The mandatory statements indicated below must be included in the annual report.

It must also include an outline of the ways in which the procurement practices of the entity support small and medium enterprises.

Example text is below.

(Mandatory) [Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website.

[Name of entity] supports small and medium sized enterprises through its procurement practices by [provide details of this support].

(Mandatory for material entities) [Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury’s website.

# Other mandatory information

The following information is required by section 17AD(f) of the PGPA Rule.

## Advertising and market research

Where the entity has conducted advertising campaigns, the following statement must be included in the annual report as required by section 17AH(1)(a)(i).

(If applicable) During [reporting period], [name of entity] conducted the following advertising campaigns:

* [name/s of advertising campaigns undertaken].

Further information on those advertising campaigns is available at [address of entity’s website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance’s website.

Where the entity did not conduct advertising campaigns, a statement to that effect must be included as required by section 17AH(1)(a)(ii).

Example text below.

(If applicable) [Entity] did not conduct any advertising campaigns during the period.

## Grants

This information is required by section 17AH(1)(b) of the PGPA Rule.

The following statement must be included in the annual report.

Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website].

## Disability reporting

This information is required by section 17AH(1)(c) of the PGPA Rule.

Entities are to include an outline of its mechanisms for reporting on disability, including a reference to website whether information in relation to those mechanisms can be found.

Example text to satisfy this requirement is below.

Australia’s Disability Strategy 2021-2031 (the Strategy) is the overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate in all areas of Australian life. The Strategy sets out where practical changes will be made to improve the lives of people with disability in Australia. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia’s policies and programs that affect people with disability, their families and carers. All levels of government have committed to deliver more comprehensive and visible reporting under the Strategy. A range of reports on progress of the Strategy’s actions and outcome areas will be published and available at <https://www.disabilitygateway.gov.au/ads> .

Disability reporting is included the Australian Public Service Commission’s State of the Service reports and the APS Statistical Bulletin. These reports are available at [http://www.apsc.gov.au](http://www.apsc.gov.au/).

## Freedom of information

This information is required by section 17AH(1)(d) of the PGPA Rule, and Part II of the FOI Act.

The annual report must include a reference to the website where the entity’s Information Publication Scheme statement can be found.

Example text is below.

[Name of entity]’s Information Publication Scheme statement, pursuant to Part II of the *Freedom of Information Act 1982*, is available at [link to statement on entity’s website].

## Remediation of information published in previous annual reports

This information is required by section 17AH(1)(e) of the PGPA Rule.

The annual report must include information to correct the record where any significant factual statement in a previous annual report has been found to be materially incorrect.

# Appendices

Information required by other Acts or instruments to be included in the annual report must be included in one or more appendices to the report.

Appendices may also be used to provide supplementary information or to present tables required in the annual report. This is at the discretion of the accountable authority.

## Other legislative requirements

Section 17AH(2) of the PGPA Rule requires that information required by an Act or instrument (other than the PGPA Act or Rule) must be included in the annual report in one or more appendices to the annual report.

Below provides an overview of the other legislative requirements applicable to many entities. It is the responsibility of entities to consider whether the following, or any other, legislation applies to them.

### *Environment Protection and Biodiversity Conservation Act 1999*

This information is required by section 516A of the *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act).

The annual report must:

* 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,
* identify how the outcomes (if any) specified for the reporter in an Appropriations Act relating to the period contribute to ecologically sustainable development,
* document the effect of the reporter’s activities on the environment,
* identify any measures the reporter is taking to minimise the impact of activities by the reporter on the environment; and
* identify the mechanisms (if any) for reviewing and increasing the effectiveness of those measures.

**Climate Action in Government Operations**

Entities must include reporting on the emissions from their operations. To ensure consistency across reporting, entities are required to use the emissions reporting tool provided by the Department of Finance to calculate their emissions. Australian Government Emissions Reporting provides further information on emissions reporting requirements and content to be included in annual reports.

Entities are also required to publicly report on their exposure to climate risks and opportunities, as well as their actions to manage them. The Commonwealth Climate Disclosure (CCD) Policy provides further information on reporting disclosures.

For further advice on reporting requirements under the EPBC Act, refer to the [Department of Climate Change, Energy, the Environment and Water](https://www.dcceew.gov.au/environment/epbc/our-role/our-performance#annualcwth), and on the Climate Action in Government Operations policies, refer to [Climate Action in Government Operations](https://www.finance.gov.au/government/climate-action-government-operations).

### *Work, Health and Safety Act 2011*

This information is required by schedule 2, section 4 of the *Work, Health and Safety Act 2011*.

Entities must report on the following matters:

* initiatives taken during the year to ensure the health, safety and welfare of workers who carry out work for the entity,
* health and safety outcomes (including the impact on injury rates of workers) achieved as a result of initiatives mentioned as part of the above or previous initiatives,
* 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,
* 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
* such other matters as are required by guidelines approved on behalf of the Parliament by the Joint Committee of Public Accounts and Audit.

### *Commonwealth Electoral Act 1918*

This information is required by section 311A of the *Commonwealth Electoral Act 1918*.

If applicable, entities must include a statement in its annual report setting out particulars of all amounts above $16,900 paid by, or on behalf of, the entity during the financial year to:

* advertising agencies,
* market research organisations,
* polling organisations,
* direct mail organisations, and
* media advertising organisations.

This statement must include the persons or organisations to whom these amounts were paid.

### *Carer Recognition Act 2010*

This information is required by section 8 of the *Carer Recognition Act 2010* (the Carer Act) for entities defined as a ‘public service care agency’ under that Act.

A ‘public service care agency’ is defined in the Carer Act 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.

If the entity is considered a public service care agency, it must include a report on its compliance with section 7 of the Carer Act (which deals with practical measures and internal policies in relation to carers).

### *Future Made in Australia Act 2024*

This information is required by section 11A of the *Future Made in Australia Act 2024*.

Where applicable, entities that committed or provided Future Made in Australia support must report on all persons or entities for whom they have provided or committed it, including the amount(s) of support provided, as well as the amount of all Future Made in Australia support provided or committed by the entity in the reporting period.

# Aids to Access

The following content is required by section 17AD(h) of the PGPA Rule and must be prepared in accordance with 17AJ of the PGPA Rule.

These aids are designed to help readers navigate the annual report easily and locate information efficiently.

Annual reports are required to include:

* A table of contents (refer to the start of this template and the note below)
* An alphabetical index
* A glossary of any abbreviations and acronyms
* The list of requirements as set out in Schedule 2 of the PGPA Rule
* Details of the contact officer to whom enquiries for further information may be addressed (for example, the title, contact phone number and email address)
* The address of the entity’s website
* The direct address for the annual report on the entity’s website.

It is at the entity’s discretion as to where these aids to access are located within the annual report. This template includes some suggested section headings.

**Note:** Microsoft Word can generate a Table of contents to meet the above aid to access requirement.

## Abbreviations and acronyms

A glossary of any abbreviations and acronyms used in the report.

## List of requirements

This table is required by section 17AJ(d) of the PGPA Rule and is set out in Schedule 2 of the PGPA Rule.

The following table must be included within the annual report as an aid to access. The ‘Part of report’ column should be completed with section references to assist the reader.

| PGPA Rule Reference | Part of Report | Description | Requirement |
| --- | --- | --- | --- |
| 17AD(g) | **Letter of transmittal** | |  |
| 17AI | [Letter of transmittal](#_Letter_of_transmittal) | A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report. | Mandatory |
| 17AD(h) | **Aids to access** | |  |
| 17AJ(a) |  | Table of contents (print only). | Mandatory |
| 17AJ(b) |  | Alphabetical index (print only). | Mandatory |
| 17AJ(c) |  | Glossary of abbreviations and acronyms. | Mandatory |
| 17AJ(d) |  | List of requirements. | Mandatory |
| 17AJ(e) |  | Details of contact officer. | Mandatory |
| 17AJ(f) |  | Entity’s website address. | Mandatory |
| 17AJ(g) |  | Electronic address of report. | Mandatory |
| 17AD(a) | **Review by accountable authority** | |  |
| 17AD(a) |  | A review by the accountable authority of the entity. | Mandatory |
| 17AD(b) | **Overview of the entity** | | |
| 17AE(1)(a)(i) | [Role and functions](#Functions) | A description of the role and functions of the entity. | Mandatory |
| 17AE(1)(a)(ii) |  | A description of the organisational structure of the entity. | Mandatory |
| 17AE(1)(a)(iii) |  | A description of the outcomes and programmes administered by the entity. | Mandatory |
| 17AE(1)(a)(iv) |  | A description of the purposes of the entity as included in corporate plan. | Mandatory |
| 17AE(1)(aa)(i) |  | Name of the accountable authority or each member of the accountable authority | Mandatory |
| 17AE(1)(aa)(ii) |  | Position title of the accountable authority or each member of the accountable authority | Mandatory |
| 17AE(1)(aa)(iii) |  | Period as the accountable authority or member of the accountable authority within the reporting period | Mandatory |
| 17AE(1)(b) |  | An outline of the structure of the portfolio of the entity. | Portfolio departments ‑ mandatory |
| 17AE(2) |  | Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change. | If applicable, Mandatory |
| 17AD(c) | **Report on the Performance of the entity** | |  |
|  | ***Annual performance statements*** | |  |
| 17AD(c)(i); 16F |  | Annual performance statements in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule. | Mandatory |
| 17AD(c)(ii) | ***Report on Financial Performance*** | | |
| 17AF(1)(a) |  | A discussion and analysis of the entity’s financial performance. | Mandatory |
| 17AF(1)(b) |  | A table summarising the total resources and total payments of the entity. | Mandatory |
| 17AF(2) |  | If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity’s future operation or financial results. | If applicable, Mandatory. |
| 17AD(d) | **Management and Accountability** | | |
|  | ***Corporate Governance*** | | |
| 17AG(2)(a) |  | Information on compliance with section 10 (fraud and corruption systems) | Mandatory |
| 17AG(2)(b)(i) |  | A certification by accountable authority that fraud and corruption risk assessments have been conducted and fraud and corruption control plans have been prepared. | Mandatory |
| 17AG(2)(b)(ii) |  | A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud and corruption that meet the specific needs of the entity are in place. | Mandatory |
| 17AG(2)(b)(iii) |  | A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud and corruption relating to the entity. | Mandatory |
| 17AG(2)(c) |  | An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance. | Mandatory |
| 17AG(2)(d) – (e) |  | A statement of significant issues reported to 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 |
|  | ***Audit Committee*** | | |
| 17AG(2A)(a) |  | A direct electronic address of the charter determining the functions of the entity’s audit committee. | Mandatory |
| 17AG(2A)(b) |  | The name of each member of the entity’s audit committee. | Mandatory |
| 17AG(2A)(c) |  | The qualifications, knowledge, skills or experience of each member of the entity’s audit committee. | Mandatory |
| 17AG(2A)(d) |  | Information about the attendance of each member of the entity’s audit committee at committee meetings. | Mandatory |
| 17AG(2A)(e) |  | The remuneration of each member of the entity’s audit committee. | Mandatory |
|  | ***External Scrutiny*** | | |
| 17AG(3) |  | Information on the most significant developments in external scrutiny and the entity’s response to the scrutiny. | Mandatory |
| 17AG(3)(a) |  | Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity. | If applicable, Mandatory |
| 17AG(3)(b) |  | Information on any reports on operations of the entity by the Auditor‑General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman. | If applicable, Mandatory |
| 17AG(3)(c) |  | Information on any capability reviews on the entity that were released during the period. | If applicable, Mandatory |
|  | ***Management of Human Resources*** | | |
| 17AG(4)(a) |  | An assessment of the entity’s effectiveness in managing and developing employees to achieve entity objectives. | Mandatory |
| 17AG(4)(aa) |  | 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 |
| 17AG(4)(b) |  | Statistics on the entity’s APS employees on an ongoing and non-ongoing basis; including the following:   * Statistics on staffing classification level; * Statistics on full‑time employees; * Statistics on part‑time employees; * Statistics on gender; * Statistics on staff location; * Statistics on employees who identify as Indigenous. | Mandatory |
| 17AG(4)(c) |  | Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the *Public Service Act 1999*. | Mandatory |
| 17AG(4)(c)(i) |  | Information on the number of SES and non‑SES employees covered by agreements etc identified in paragraph 17AG(4)(c). | Mandatory |
| 17AG(4)(c)(ii) |  | The salary ranges available for APS employees by classification level. | Mandatory |
| 17AG(4)(c)(iii) |  | A description of non-salary benefits provided to employees. | Mandatory |
| 17AG(4)(d)(i) |  | Information on the number of employees at each classification level who received performance pay. | If applicable, Mandatory |
| 17AG(4)(d)(ii) |  | Information on aggregate amounts of performance pay at each classification level. | If applicable, Mandatory |
| 17AG(4)(d)(iii) |  | Information on the average amount of performance payment, and range of such payments, at each classification level. | If applicable, Mandatory |
| 17AG(4)(d)(iv) |  | Information on aggregate amount of performance payments. | If applicable, Mandatory |
|  | ***Assets Management*** | |  |
| 17AG(5) |  | An assessment of effectiveness of assets management where asset management is a significant part of the entity’s activities | If applicable, mandatory |
|  | ***Purchasing*** | |  |
| 17AG(6) |  | An assessment of entity performance against the *Commonwealth Procurement Rules*. | Mandatory |
|  | ***Reportable consultancy contracts*** | |  |
| 17AG(7)(a) |  | A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST). | Mandatory |
| 17AG(7)(b) |  | A statement that *“During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of $[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of $[specified million].”* | Mandatory |
| 17AG(7)(c) |  | A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged. | Mandatory |
| 17AG(7)(d) |  | A statement that *“Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.”* | Mandatory |
|  | ***Reportable non-consultancy contracts*** | |  |
| 17AG(7A)(a) |  | A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST). | Mandatory |
| 17AG(7A)(b) |  | A statement that “*Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.”* | Mandatory |
| *17AD(daa)* | ***Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts*** | | |
| 17AGA |  | Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts. | Mandatory |
|  | ***Australian National Audit Office Access Clauses*** | |  |
| 17AG(8) |  | If an entity entered into a contract with a value of more than $100 000 (inclusive of GST) and the contract did not provide the Auditor‑General with access to the contractor’s premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract. | If applicable, Mandatory |
|  | ***Exempt contracts*** | |  |
| 17AG(9) |  | If an entity entered into a contract or there is a standing offer with a value greater than $10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters. | If applicable, Mandatory |
|  | ***Small business*** | |  |
| 17AG(10)(a) |  | A statement that *“[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance’s website.”* | Mandatory |
| 17AG(10)(b) |  | An outline of the ways in which the procurement practices of the entity support small and medium enterprises. | Mandatory |
| 17AG(10)(c) |  | If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that *“[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury’s website.”* | If applicable, Mandatory |
|  | ***Financial Statements*** | |  |
| 17AD(e) |  | Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act. | Mandatory |
|  | ***Executive Remuneration*** | |  |
| 17AD(da) |  | Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2‑3 of the Rule. | Mandatory |
| 17AD(f) | **Other Mandatory Information** | | |
| 17AH(1)(a)(i) |  | If the entity conducted advertising campaigns, a statement that *“During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity’s website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance’s website.”* | If applicable, Mandatory |
| 17AH(1)(a)(ii) |  | If the entity did not conduct advertising campaigns, a statement to that effect. | If applicable, Mandatory |
| 17AH(1)(b) |  | A statement that *“Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity’s website].”* | If applicable, Mandatory |
| 17AH(1)(c) |  | Outline of mechanisms of disability reporting, including reference to website for further information. | Mandatory |
| 17AH(1)(d) |  | Website reference to where the entity’s Information Publication Scheme statement pursuant to Part II of FOI Act can be found. | Mandatory |
| 17AH(1)(e) |  | Correction of material errors in previous annual report | If applicable, mandatory |
| 17AH(2) |  | Information required by other legislation | Mandatory |

## Index

This section should include an alphabetical index of the contents of the report (including any appendices).