

Annual Report (Government Agencies) Notice 2005

Notifiable instrument NI2005-237

made under the

Annual Reports (Government Agencies) Act 2004, s 9 (Annual report direction), s 12 (Declaration of responsible Minister for public authority, s 16 (Declaration of public authority)

1 Name of instrument

This instrument is the Annual Report (Government Agencies) Notice 2005.

2 Commencement

This instrument commences on the day after notification.

3 Annual Report Directions 2005, section 9

I issue the directions set out in Attachment A.

4 Declaration of Minister for a public authority, section 12

I declare that a Minister named in Attachment B, column 1 is the responsible Minister for the public authority named in Attachment B, column 2 opposite the Minister's name.

5 Declaration of public authority, section 16

I declare each entity named in Attachment C to be a public authority for the Act, dictionary, definition of *public authority*.

Ted Quinlan MLA
Acting Chief Minister
22 June 2005



**CHIEF MINISTER'S
ANNUAL REPORT DIRECTIONS
2004-2005**

SECTION 1 – BACKGROUND

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1. Legislative framework

1.1 The role and purpose of annual reporting

Annual reports are key accountability documents as they are:

- the principal way in which agencies account for management performance through Ministers to the Legislative Assembly and the wider community;
- tabled in the Assembly and form a key part of the historical record of government and public administration decisions, actions and outcomes;
- a source of information and reference about the performance of agencies and service providers for other stakeholders, educational and research institutions, the media and the public; and
- key reference documents and documents for internal management.

Government Budget Papers and agency Ownership Agreements or Statements of Intent establish core government outcomes and strategic priorities, while setting out performance targets and funding appropriations.

Annual Reports are reports from agency heads to their responsible Minister. They provide information about the achievements, issues, performance, outlook and financial position of the agency at the end of each reporting year.

Annual Reports co-exist with other annual whole-of-government reporting. Whole-of-government reports, such as the State of the Service report, present an aggregated view of the performance of the ACT public sector as a whole.

1.2 Annual reporting legislation and governance framework

The *Annual Reports (Government Agencies) Act 2004* (the Annual Reports Act) sets the framework for annual reporting across the ACT public sector. This framework identifies which public bodies provide annual reports and outlines the deadlines for provision of reports. Section 4.2 provides a graphic overview of the annual reporting legislation and governance framework for agencies.

The Chief Minister's Annual Report Directions are issued under the Annual Reports Act and provide more detailed requirements for reporting. The Directions apply consistent public accountability and statutory reporting requirements across the public sector, so that accountability is enhanced through the presentation of timely and performance-oriented information. The Annual Report Directions apply to all administrative units and those government agencies identified as public authorities. However, not all requirements are relevant or applicable to all agencies. Some Territory owned corporations and public authorities will have specific reporting requirements set out in their enabling legislation.

It is the responsibility of each agency Chief Executive to ensure that their agency has identified all relevant reporting requirements for their agency including those arising from:

- the agency's enabling legislation or other associated legislation;
- any other relevant legislation;
- specific reporting requirements outlined in agency Ownership Agreements or Statement of Intent; and
- the Annual Report Directions.



1.3 Reporting entities and reporting period

The Annual Reports Act refers to two main kinds of reporting entities – administrative units and public authorities. For the purposes of the Act, public authorities fall into three categories:

- those providing reports to a Minister;
- those providing reports to a Chief Executive for attachment to an administrative unit report (annexed reports); and
- those providing information to a Chief Executive for inclusion in an administrative unit report (subsumed reports).

The reporting period is 1 July to 30 June each year, unless varied by direction of the Chief Minister to take account of calendar year operations of specific authorities.

1.4 Responsibilities of Chief Executives and other key office holders

Under the Annual Reports Act, the responsibility for annual reporting rests with Chief Executives, Chief Executive Officers or relevant statutory office holders or appointees with governance responsibility who make independent reports.

Chief Executives¹ are required to:

- identify all relevant statutory and public accountability reporting requirements for the agency;
- sign the transmittal certificate for their agency's Annual Report that certifies that the Report has been prepared in accordance with the Annual Reports Act and the Directions:
 - ⇒ for administrative unit reports, prescribed annexed and subsumed reports must be included;
 - ⇒ where annexed or subsumed reports are not provided in time for inclusion in the administrative unit report, the Chief Executive must include an appropriate note in the transmittal certificate;
- report for the full year on all agencies under their control at the end of the reporting period
 - ⇒ where the Chief Executive is responsible for more than one reporting entity, the decision to publish separate or consolidated reports rests with the Chief Executive in consultation with the appropriate Minister(s);
 - ⇒ changes to administrative arrangements must be indicated as they may affect annual reporting requirements. Information on administrative arrangements can be obtained from the Cabinet Office; and
 - ⇒ provide copies of annual reports to their Minister/s.

¹ This term includes appointees with governance responsibility

2. Reporting entities

The following tables provide a full list of Departments, Public Authorities and Territory Owned Corporations with reporting requirements. The first table also details reports to be subsumed in chief executives' reports and reports to be annexed to chief executives' reports. It is the responsibility of the Annual Report Coordinator of each reporting entity to ensure that reports have been provided correctly.

2.1 Departments – annexed and subsumed reports

Entity name	Subsumed reports	Annexed reports
ACT Emergency Services Authority		
ACT Health		<ul style="list-style-type: none"> ▪ Chairperson, Chiropractors and Osteopaths Board ▪ Chairperson, Dental Board ▪ Chairperson, Dental Technicians and Dental Prosthetists Registration Board ▪ Chairperson, Medical Board ▪ Chairperson, Nurses Board ▪ Chairperson, Optometrists Board ▪ Chairperson, Pharmacy Board ▪ Chairperson, Physiotherapists Board ▪ Chairperson, Podiatrists Board ▪ Chairperson, Psychologists Board ▪ Chairperson, Radiation Council ▪ Chairperson, Veterinary Surgeons Board ▪ Chief Psychiatrist ▪ Human Research Ethics Committee ▪ Mental Health ACT Official Visitors
ACT Planning & Land Authority		<ul style="list-style-type: none"> ▪ ACT Architects Board ▪ Commissioner for Surveys ▪ COLA Building Advisory Board ▪ COLA Electrical Advisory Board ▪ COLA Plumbing Advisory Board
Chief Minister's Department		<ul style="list-style-type: none"> ▪ Occupational Health and Safety Council ▪ Workers Compensation Supplementation Fund ▪ Animal Welfare Authority ▪ Conservator of Flora and Fauna ▪ Environment Protection Authority ▪ ACT Heritage Council ▪ Agricultural and Veterinary Chemicals Coordination Network



Department of Disability, Housing & Community Services	<ul style="list-style-type: none"> ▪ Commissioner for Housing 	<ul style="list-style-type: none"> ▪ Children's Services Council ▪ Official Visitor – <i>Children and Young People Act 1999</i>
Department of Economic Development		
Department of Education & Training		<ul style="list-style-type: none"> ▪ ACT Accreditation and Registration Council ▪ ACT Vocational Education and Training Authority ▪ Board of Senior Secondary Studies ▪ Government School Education Council ▪ Non Government School Education Council
Department of Justice & Community Safety	<ul style="list-style-type: none"> ▪ Liquor Licensing Board ▪ Registrar-General's Office ▪ Operations of the <i>Freedom of Information Act 1989</i> 	<ul style="list-style-type: none"> ▪ ACT Administrative Appeals Tribunal ▪ Chief Coroner of the Australian Capital Territory ▪ Essential Services Consumer Council ▪ Guardianship and Management of Property Tribunal ▪ Mental Health Tribunal ▪ Official Visitor – Remand ▪ Sentence Administration Board ▪ Children's Court ▪ Australian Capital Territory Credit Tribunal ▪ Discrimination Tribunal ▪ Residential Tenancies Tribunal ▪ Tenancy Tribunal
Department of Treasury	<ul style="list-style-type: none"> ▪ Commissioner for ACT Revenue 	
Department of Urban Services		<ul style="list-style-type: none"> ▪ Bushfire Fuel Management ▪ Land and Property Joint Ventures



2.2 Public Authorities and Territory Owned Corporations (TOC)

ACT Auditor General	Canberra Institute of Technology
ACT Chief Police Officer	Commissioner for Occupational Health and Safety
ACT Cleaning Industry Long Service Leave Board	Commissioner for Public Administration
ACT Community Advocate	Commissioner for the Environment
ACT Construction Industry Long Service Leave Board	Community and Health Services Complaints Commissioner
ACT Electoral Commission	Cultural Facilities Corporation
ACT Government Procurement Board	Director of Public Prosecutions
ACT Health Promotion Board (Healthpact)	Exhibition Park in Canberra
ACT Insurance Authority	Gambling and Racing Commission
ACT Land Development Agency	Human Rights and Discrimination Commissioner
ACT Ombudsman	Independent Competition and Regulatory Commission
ACT Public Cemeteries Board	Legal Aid Commission
ACTEW Corporation (TOC)	Nominal Defendant
ACTION Authority	Public Trustee for the ACT
ACTTAB Ltd (TOC)	Rhodium Asset Solutions (TOC)
Australian Capital Tourism Corporation	Small Business Commissioner
Australian International Hotel School	Stadiums Authority
Building and Construction Industry Training Fund Board	Victims of Crime (Financial Assistance) Act 1983



3. Format of annual reports

3.1 Characteristics of effective annual reporting

An effective annual report will:

- provide a clear picture of the agency's purpose, priorities, outputs and achievements;
- focus on results and outcomes – communicate the success or otherwise, including shortfalls, of the agency's activities in achieving government policy outcomes in the reporting year, while accounting for the resources used in the process;
- discuss results against expectations – provide sufficient information and analysis for the Assembly and community to make a fully informed judgement on agency performance;
- clearly identify any changes to structures or functions of the agency in the reporting period and explains changes in performance over time;
- report on agency financial and operational performance and clearly link with budgeted priorities and financial projections as set out in annual Budget Estimate Papers and the agency Ownership Agreement/ Statement of Intent and Corporate Plan;
- provide performance information that is complete and informative, linking costs and results to provide evidence of value for money;
- discuss risks and environmental factors affecting the agency's ability to achieve objectives including any strategies employed to manage these factors, and forecast future needs and expectations;
- recognise the diverse needs and backgrounds of stakeholder groups and present information in a manner that is responsive to the maximum number of users while maintaining a suitable level of detail; and
- comply with the *Annual Reports (Government Agencies) Act 2004* and the Chief Minister's Annual Report Directions.

3.2 Publication standards for annual reports

3.2.1 Standards

Agencies should ensure that they consider the principles of good design and communication to produce a report that is informative, attractive and easy to read. The language of the report should be clear, concise, consistent and free from technical jargon. Where appropriate, agencies should summarise and simplify information using tables, graphs and charts.

Agencies are encouraged to minimise the use of elaborate design features to maintain focus on accountability for outcomes and resources, rather than a focus on promotion of agency activities. There is a need to keep the cost of producing reports to a minimum while meeting all reporting requirements. Consideration should be taken in the production of Annual Reports to minimise any environmental impact.

Annual reports should be modest documents. Production standards are set out in branding guidelines, available from your agency's communications unit, or the Government Communications Unit, Chief Minister's Department.

The Standards already provide that:

- covers must not exceed three colours;
- white, recycled and uncoated paper must be used; and
- multiple colours must be avoided – colour pages may be used to differentiate between sections.



In addition, the following requirements apply to annual reports, unless it is cheaper to use digital technology to produce the report:

- reports should use no more than three print colours. Black or shades of black will be considered a colour;
- it is permissible to use additional colours if required to adequately represent charts and graphics;
- no full colour photography is to be used; and
- the use of photographs generally is to be kept to a minimum and should be used to provide added information rather than as a design feature.

Most government agencies are required to apply the 'Building Our City, Building Our Community' logo to their external communications material. The logo should be displayed on the front cover of Annual Reports and be of equal size to the agency logo. The text 'ACT Government' should be clearly visible.

CONTACT:
Communications Unit
Chief Minister's Department



620 76457

3.2.2 Access to reports

Agencies must provide reports either in an electronically published format that can be read by translation software used by people with disabilities (Adobe Acrobat version 6 or above) or provide an additional report as a MS Word document (marked as a non-official version).

Agencies should provide consolidated electronic documents and keep the number of volumes to a minimum. (This permits a separate document for financial statements if necessary). Electronically published reports must comply with the Annual Report Directions and be subject to appropriate version control processes. The Audit Office will review electronic publication and in particular the version control of MD&A, financial statements and audit report.

All annual reports must be placed on ACT Government Internet sites and provided for listing on a central site as soon as reports are tabled in the Legislative Assembly or provided to Members if the Assembly is not sitting. The Audit Office will monitor compliance with this timing requirement.

Agency reports coordinated by Publishing Services will be automatically added to the central site from the catalogue. Agencies undertaking their own publishing must notify publications.act@act.gov.au so the report can be added to the catalogue.

Forty two printed copies of the annual report must be provided for tabling in the Legislative Assembly. A further two copies must be sent to the Public Sector Management Group, Chief Minister's Department, for compliance checking.

A copy of the annual report must also be sent to the National Library of Australia within one month of presentation to the Minister in accordance with *section 201* of the *Copyright Act 1968* (Cth).

CONTACT:
Publishing Services
Department of Urban Services



620 50552



3.3 Compliance requirements

3.3.1 Aids to Annual Reports

The agency annual report must include:

- a table of contents;
- a list of abbreviations and acronyms;
- a glossary of technical terms;
- an alphabetical index;
- other sources of information;
- a compliance index.

In addition, the agency annual report must provide throughout the body of the report:

- reference to contact officers (with contact details) for reporting purposes;
- reference to related annual reports; and

Where possible the report should include:

- internal cross referencing between the text and any related appendices, and the relevant part of the financial statements; and
- a website address for the agency and where the report can be accessed, or if the agency does not have a website, where copies can be obtained.

3.3.2 Acronyms and Abbreviations\Glossary

Agencies should list and explain abbreviations and provide a glossary of technical terms used.

3.3.3 Alphabetical index

Agencies should provide an alphabetical index to assist readers. This should not be combined with the Compliance Index. The alphabetical index should contain reference to financial statements and appendices containing substantive information about an agency's performance.

3.3.4 Other sources of information

Agencies should provide details of other available sources of information about the agency such as other publications and Internet homepages if not already included elsewhere in the annual report.

3.3.5 Compliance index

The purpose of the Compliance Index is to ensure that all agencies report on all mandatory requirements under the Annual Report Directions. A Compliance Index must be included in all annual reports other than Subsumed and Annexed reports. If items are considered not applicable or relevant to a reporting agency, then N/A must be placed against that item.



Compliance Index

Section.....	Page Number
TRANSMITTAL CERTIFICATE	
PART A: CHIEF EXECUTIVE REVIEW.....	
<i>A.1 Overview of the agency</i>	
<i>A.2 Major issues, challenges and achievements for the reporting year</i>	
<i>A.3 Overview of agency performance and financial results</i>	
<i>A.4 Outlook for the coming year.....</i>	
PART B: AGENCY PERFORMANCE.....	
<i>B.1 Key Strategic Achievements</i>	
<i>B.2 Human Rights Act</i>	
<i>B.3 Access to Government Strategy.....</i>	
<i>B.4 Community engagement.....</i>	
<i>B.5 Multicultural framework.....</i>	
<i>B.6 Aboriginal and Torres Strait Islander reporting</i>	
<i>B.7 ACT Women's Plan.....</i>	
PART C: MANAGEMENT OF THE ORGANISATION.....	
C.1 Managing our people	
C.1.1 HR performance & analysis.....	
C.1.2 Staffing profile.....	
C.1.3 Culture & values	
C.1.4 Workplace diversity	
C.1.5 Workplace health and safety	
C.1.6 Learning & development.....	
C.1.7 Workplace relations	
C.2 Governance	
C.2.1 Internal accountability structures and processes	
C.2.2 Strategic and organisational planning	
C.2.3 Fraud prevention	
C.2.4 Risk management & internal audit arrangements	
C.2.5 External scrutiny	
C.2.6 Reports required by legislation	
<i>Freedom of Information.....</i>	
<i>Public Interest Disclosure.....</i>	
<i>Territory records.....</i>	
C.2.7 Sustainability & Environment	
<i>Commissioner for the Environment reporting</i>	
<i>Ecologically sustainable development</i>	
<i>Strategic bushfire management plan and bushfire operational plans.....</i>	
PART D: ANALYSIS OF FINANCIAL PERFORMANCE	
D.1 Agency financial results and analysis of financial performance	
D.2 Asset management.....	
D.3 Capital works management.....	
D.4 Procurement contracting principles & processes	
D.5 Government contractual debt (interest).....	
APPENDICES	
1. Financial Reports.....	
1.1 Financial statements	
1.2 External sources of labour and services	
2. Legislative/Regulatory Data Reports	
2.1 Legislation	
2.2 Advisory and consultative boards and committees	
2.3 Service purchasing arrangements/community grants/assistance/ sponsorship	
2.4 Legislative Assembly Committee inquiries and reports	
2.5 Government inquiries and reports	
2.6 Reports by Auditor-General	
2.7 Reports by the Ombudsman	
ANNEXED REPORTS	
(List reports and page numbers)	
SUBSUMED REPORTS	



3.4 Basis for reporting

Reporting Requirement	Page no. reference	Agencies	Public Auth. (FMA rpt.)	Public Auth. (no FMA rpt.)	Basis of Requirement	Contact for Further Information
SECTION 1 Background						
Changes in administrative arrangements which may impact on CE obligations to report for the full year on all agencies under their control	4	C ²	M	M	<i>Annual Reports (Government Agencies) Act 2004</i>	Cabinet Office Chief Minister's Department ☎ 620 50232
Publication standards for Annual Reports	8	C	C	C	ACT Government Branding Guidelines	Publishing Services Department of Urban Services ☎ 620 50552
'Building Our City, Building Our Community' logo	8	C	C	C	Government policy	Communications Unit Chief Minister's Department ☎ 620 76457.
Annual Report Template	16	C	C	BP	Annual Report Directions	Public Sector Management and Industrial Relations Chief Minister's Department ☎ 620 75877
Reporting Timetable	17	C	C	BP		
Tabling	17	C	C	C		
SECTION 2 Reporting Template						
Chief Executive review						
Agency role, overall performance & outlook	26	C	BP	BP	Annual Report Directions	Public Sector Management and Industrial Relations Chief Minister's Department ☎ 620 75877
Agency performance						
Key strategic achievements	28	C	BP	BP	Annual Report Directions	Public Sector Management and Industrial Relations Chief Minister's Department ☎ 620 75877
Human Rights Act	28	C	C	C	<i>Annual Reports (Government Agencies) Act 2004</i>	Bill of Rights Unit Department of Justice and Community Safety ☎ 620 70545
Access to Government Strategy	29	C	BP	BP	Access to Government Strategy	Disability ACT Department of Disability Housing and Community Services ☎ 620 55203

² Reporting Status

C – compulsory

BP – best practice

M – may not be relevant

Reporting Requirement	Page no. reference	Agencies	Public Auth. (FMA rpt.)	Public Auth. (no FMA rpt.)	Basis of Requirement	Contact for Further Information
Community Engagement	29	C	C	BP	Community Engagement Strategy	Multicultural and Community Engagement Group Disability Housing and Community Services ☎ 620 50240
Multicultural Framework	29	C	BP	BP	Framework for a Multicultural ACT 2001-2005	Multicultural & Community Affairs Group Disability Housing and Community Services ☎ 620 50522
Aboriginal and Torres Strait Islanders	30	C	C	BP	COAG- Overcoming Indigenous Disadvantage, Key Indicators 2003 Report	Office of Aboriginal & Torres Strait Islander Affairs Community Affairs Group Chief Minister's Department ☎ 620 78708
ACT Women's Plan	30	C	C	BP	ACT Women's Plan including the Justice, Options & Prevention Policy Framework	ACT Office for Women Community Affairs Group Chief Minister's Department ☎ 620 50685
Management of the organisation						
Managing our people						
HR Performance and Analysis	32	C	C	BP	ACTPS Strategic HR Framework <i>Public Sector Management Act 1994</i>	Public Sector Management and Industrial Relations Chief Minister's Department ☎ 620 75995
Staffing Profile	32	C	C	BP	ACTPS Strategic HR Framework <i>Public Sector Management Act 1994</i>	Public Sector Management and Industrial Relations Chief Minister's Department ☎ 620 75995
Culture and Values	32	C	BP	BP	Public Sector Management Standards Annual Report Directions	Public Sector Management and Industrial Relations Chief Minister's Department ☎ 620 75877
Workplace Diversity	33	C	C	BP	Annual Report Directions	Public Sector Management and Industrial Relations Chief Minister's Department ☎ 620 75877
Workplace Health & Safety	33	C	C	BP	<i>Occupational Health and Safety Act 1989</i> (the OH&S Act), as modified by the <i>Public Sector Management Act 1994</i>	Public Sector Management and Industrial Relations Workplace Injury Performance Chief Minister's Department ☎ 620 50367
Learning and Development	34	C	C	BP	Annual Report Directions	Public Sector Management and Industrial Relations Chief Minister's Department ☎ 620 75877



Reporting Requirement	Page no. reference	Agencies	Public Auth. (FMA rpt.)	Public Auth. (no FMA rpt.)	Basis of Requirement	Contact for Further Information
Workplace Relations	35	C	C	BP	<i>Public Sector Management Act 1994</i> ACTPS Strategic HR Framework	Public Sector Management and Industrial Relations Chief Minister's Department ☎ 620 76207
Governance						
Internal accountability structures & processes	36	C	C	C	Annual Report Directions	Public Sector Management and Industrial Relations Chief Minister's Department ☎ 620 75877
Strategic and organisational planning	36	C	C	C	Annual Report Directions	Public Sector Management and Industrial Relations Chief Minister's Department ☎ 620 75877
Fraud prevention	37	C	C	BP	Public Sector Management Standards Annual Report Directions	Public Sector Management and Industrial Relations Chief Minister's Department ☎ 620 76502
Risk management and internal audit arrangements	37	C	C	BP	Annual Report Directions Internal Audit Framework	Accounting Branch Department of Treasury ☎ 620 70207 ACT Insurance Authority ☎ 620 70184
External scrutiny	37	C	C	C	Annual Report Directions	Public Sector Management and Industrial Relations Chief Minister's Department ☎ 620 75877
Required by legislation						
Freedom of Information	37	C	C	C	<i>Freedom of Information Act 1989</i>	Public Law Group Policy and Regulatory Division Department of Justice and Community Safety ☎ 620 70006
Public Interest Disclosure	39	C	C	C	<i>Public Interest Disclosure Act 1994</i>	Public Sector Management and Industrial Relations Chief Minister's Department ☎ 620 78700
Territory Records	40	C	C	M	<i>Territory Records Act 2002</i>	Territory Records Office Department of Urban Services ☎ 620 70194
Sustainability & environment						
Commissioner for the Environment reporting	40	C	C	C	Section 23 of the <i>Commissioner for the Environment Act 1993</i>	Office of the Commissioner for the Environment ☎ 620 72627
Ecologically sustainable development	40	C	C	C	Section 158A of the <i>Environment Protection Act 1997</i>	Natural Resources and Legislation Chief Minister's Department ☎ 620 72336

Reporting Requirement	Page no. reference	Agencies	Public Auth. (FMA rpt.)	Public Auth. (no FMA rpt.)	Basis of Requirement	Contact for Further Information
Strategic Bushfire Management Plan and Bushfire Operational Plans	41	M	M	M	Section 85 of the <i>Emergencies Act 2004</i>	ACT Emergency Services Authority ☎ 620 78410
Analysis of financial performance						
Financial Results and Analysis of Performance	42	C	C	M	<i>Financial Management Act 1996</i> <i>Territory Owned Corporations Act 1990</i> Management Discussion and Analysis- Better Practice Guideline	Accounting Branch Department of Treasury ☎ 620 70207
Asset Management Strategy	42	C	C	M	ACT Government Asset Management Strategy	Property ACT Department of Urban Services ☎ 620 76908
Capital Works Management	43	C	C	M		Finance and Budget Division Department of Treasury ☎ 620 75071
Procurement Contracting Principles and Processes	43	C	C	BP	ACT Government Procurement Guidelines and Circulars and the Consultancy Guidelines: Achieving the Effective Use of Consultants in the ACT Public Service.	Procurement Policy Department of Treasury ☎ 620 76103
Government Contractual Debt (Interest)	44	C	C	M	<i>Government Procurement Act (2001)</i>	Procurement Policy Department of Treasury ☎ 620 76103
Appendices to Annual Reports						
Financial						
Annual Financial Statements	45	C	C	M	<i>Financial Management Act 1996</i> <i>Territory Owned Corporations Act 1990</i> Accounting Policy Manual and Model Financial Statements.	Finance and Budget Division Department of Treasury ☎ 620 70259
External Sources of Labour and Services	46	C	C	M	ACT Government Procurement Guidelines and Circulars and the Consultancy Guidelines: Achieving the Effective Use of Consultants in the ACT Public Service.	Procurement Policy Department of Treasury ☎ 620 76103
Legislative/regulatory						
Legislation	47	C	C	M	Annual Report Directions	Public Sector Management and Industrial Relations Chief Minister's Department ☎ 620 75877



Reporting Requirement	Page no. reference	Agencies	Public Auth. (FMA rpt.)	Public Auth. (no FMA rpt.)	Basis of Requirement	Contact for Further Information
Advisory and consultative boards and committees	47	C	C	M	Annual Report Directions	Public Sector Management and Industrial Relations Chief Minister's Department ☎ 620 75877
Service purchasing arrangements/ community grants/ assistance/ sponsorship	47	C	C	M	Annual Report Directions	Public Sector Management and Industrial Relations Chief Minister's Department ☎ 620 75877
Legislative Assembly committee inquiries and reports	47	C	C	M	Annual Report Directions	Public Sector Management and Industrial Relations Chief Minister's Department ☎ 620 75877
Government inquires and reports	48	C	C	M	Annual Report Directions	Public Sector Management and Industrial Relations Chief Minister's Department ☎ 620 75877
Reports by Auditor-General	48	C	C	M	Annual Report Directions	Public Sector Management and Industrial Relations Chief Minister's Department ☎ 620 75877
Reports by the Ombudsman	48	C	C	M	Annual Report Directions	Public Sector Management and Industrial Relations Chief Minister's Department ☎ 620 75877

3.5 What's new in the 2005 Annual Report Directions

3.5.1 Revised annual report template

The Annual Report Directions are to be read in conjunction with reporting obligations arising from an agency's enabling or other relevant legislation, and are to be used as a guide to effective annual reporting.

The Annual Report Directions introduce a revised reporting template for 2004-05 Annual Reports. This template has been developed following feedback from a range of stakeholders and is structured to progressively incorporate revisions arising from changes to the performance management and appropriation framework. The template prescribes a format of four key reporting areas with a greater strategic focus on linking outputs to government outcomes and the Canberra planning framework.



Each agency is required to address the four key reporting areas in their annual report and include a Transmittal certificate and relevant Appendices as described in Section 2 (Reporting Template) of the Directions.

Management analysis and discussion on the operations and performance of each agency must be structured under the four reporting areas summarised below.

- The Chief Executive review section provides an overview of the agency, its achievements, performance and financial results and outlook for the coming year;
- The Agency Performance section will consolidate agency reporting on strategic achievements and address reporting requirements relating to legislation and whole of government policy initiatives;
- The Management of the Organisation section will consolidate key accountability measures that cover people management, governance and sustainability; and
- The Analysis of Financial Performance section will include financial results and discussion of financial performance, and related items including asset management and capital works management.

Agencies should be aware that under the Annual Reports Act the Chief Minister must consult with the Public Accounts Committee before finalising the Annual Report Directions.

3.5.2 Summary of new or revised reporting requirements for 2004 – 05 Annual Reports

There are a number of new or enhanced reporting requirements for 2004-05 Annual Reports including:

- Reporting implementation of the Human Rights Act (see Part B.2)
- Reporting implementation of the Access to Government Strategy (see Part B.3)
- Use of COAG indicators in Aboriginal & Torres Strait Islander reporting (see Part B.6)
- Reporting implementation of the ACT PS Workplace Health Strategic Plan (see Part C.1.5)
- Additional information to be provided regarding Special Employment Arrangements (see Part C.1.7)

One reporting requirement has been removed from the Directions:

- Cost Benefit Analysis of Business Regulation Reform.

3.5.3 Timetable for presentation of reports

The Annual Reports Act requires Chief Executives of administrative units, public authorities and the Commissioner for Public Administration to prepare Annual Reports and for the responsible Minister to present the Report to the Legislative Assembly within 3 months after the end of the reporting period.

As there are no sitting days (before the last 7 days of the 3-month period) in the last week of September the provisions relating to out of session tabling of Annual Reports will apply. This process will require the following action:

- agencies must provide reports to their Minister by 23 September 2005;
- the responsible Minister must give the report, and a copy for each member of the Legislative Assembly, to the Speaker before the end of September 2005;
- the Speaker must arrange for a copy of the report to be given to each Member of the Legislative Assembly on the day the responsible Minister gives it to the Speaker; and
- the responsible Minister must present the report to the Legislative Assembly on the next sitting day after the end of the 3-month period (18 October 2005).



3.6 Reporting specifications

In accordance with sections 5, 6, and 7 of the Act, each of the persons or public authorities specified below is directed to provide reports as per the table below:

Person providing Report	Type of Report and person to whom Report is to be provided	Form and content of Report	Date by which Report is to be provided
Commissioner for Public Administration	Report on the management of the public service as a whole during each financial year, to be provided to the Chief Minister.	In accordance with the relevant guidelines contained in the 2005 Annual Report Directions dated June 2005 as varied from time to time.	23 September 2005
Chief Executive of an administrative unit	Report on the operations of the administrative unit during each financial year, to be provided to the responsible Minister.	In accordance with the relevant guidelines contained in the 2005 Annual Report Directions dated June 2005 as varied from time to time.	23 September 2005
Public Authority providing an annexed report	Report on the operations of the authority during each financial year, to be provided to the Chief Executives of the appropriate administrative unit.	In accordance with the relevant guidelines contained in the 2005 Annual Report Directions dated June 2005 as varied from time to time.	26 August 2005
Public Authority making an independent report	Report on the operations of the authority during each financial year, to be provided to the responsible Minister.	In accordance with the relevant guidelines contained in the 2005 Annual Report Directions dated June 2005 as varied from time to time.	23 September 2005
Public Authority providing a subsumed report	Information about the operations of the authority during each financial year, to be provided to the Chief Executives of the appropriate administrative unit.	In accordance with the relevant guidelines contained in the 2005 Annual Report Directions dated June 2005 as varied from time to time.	26 August 2005



Person providing Report	Type of Report and person to whom Report is to be provided	Form and content of Report	Date by which Report is to be provided
Canberra Institute of Technology	Report on the operations of the authority during each year, to be provided to the responsible Minister.	In accordance with the relevant guidelines contained in the 2005 Annual Report Directions dated June 2005 as varied from time to time.	Within 3 months of the end of the reporting period
Nominal Defendant	Report on the operations of the authority during each year, to be provided to the responsible Minister.	In accordance with the relevant guidelines contained in the 2005 Annual Report Directions dated June 2005 as varied from time to time.	Within 3 months of the end of the reporting period



4. Supporting materials

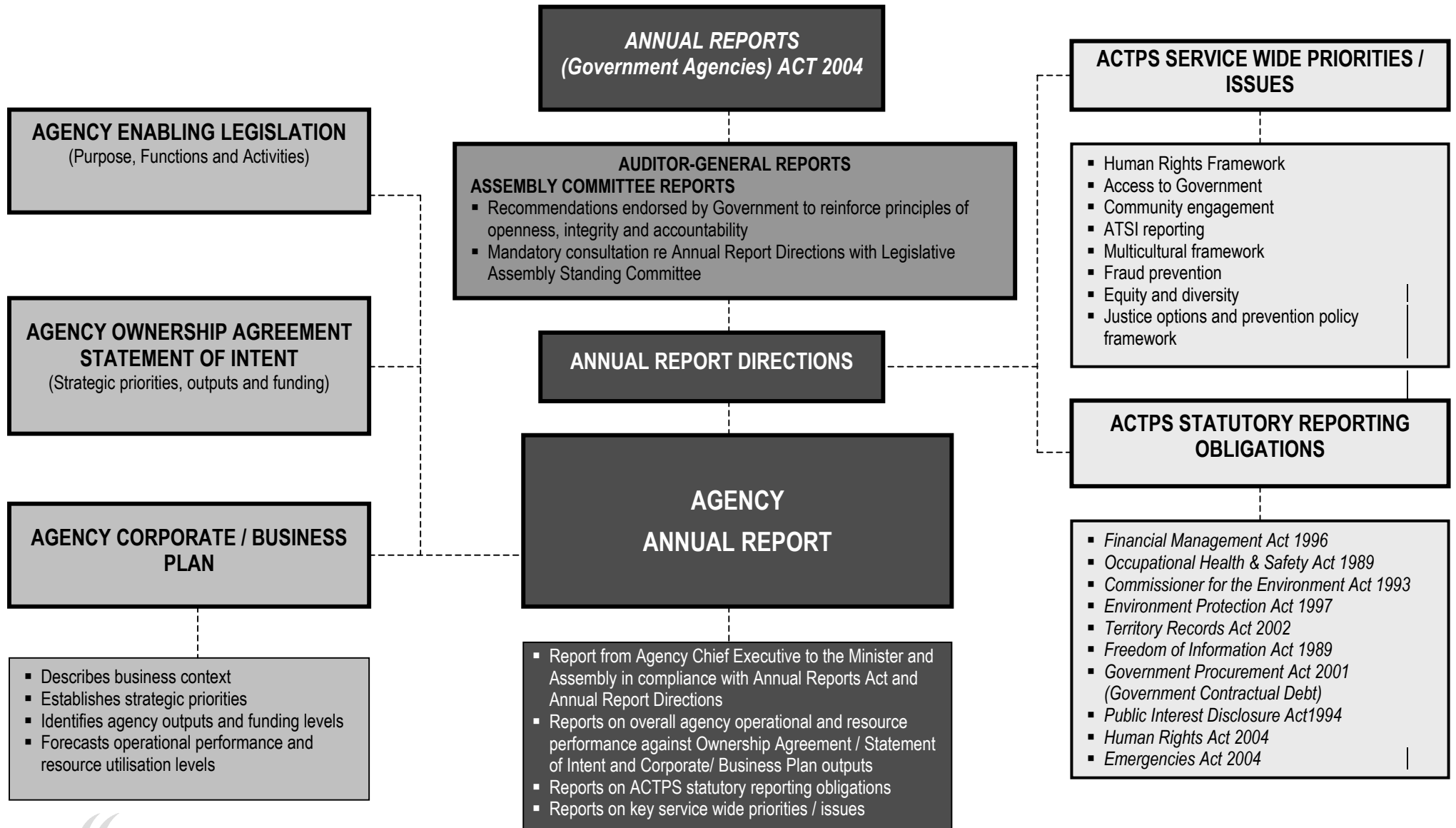
4.1 Summary of the *Annual Reports (Government Agencies) Act 2004*

The *Annual Reports (Government Agencies) Act 2004* (Annual Reports Act):

- requires Chief Executives of administrative units and public authorities and the Commissioner for Public Administration to present reports to the relevant Minister within 3 months (the 3-month period) after the end of the reporting period;
- if an annual report has not been presented to the Legislative Assembly before the last 7 days of the 3-month period for the report, and there are no sitting days of the Legislative Assembly during the 7 days:
 - ⇒ the responsible Minister must give the report, and a copy for each member of the Legislative Assembly, to the Speaker before the end of the 3-month period;
 - ⇒ the Speaker must arrange for a copy of the report to be given to each Member of the Legislative Assembly on the day the responsible Minister gives it to the Speaker;
 - ⇒ the responsible Minister must present the report to the Legislative Assembly:
 - ◇ on the next sitting day after the end of the 3-month period; or
 - ◇ if the next sitting day is the first meeting of the Legislative Assembly after a general election of members of the Assembly – on the second sitting day after the election.
- defines the reporting requirements of other reporting entities, referred to as public authorities
- provides that public authorities can be directed to provide either:
 - ⇒ reports to the responsible Minister (referred to in the Directions as independent reports);
 - ⇒ reports to the appropriate Chief Executive for attachment to the administrative unit report (referred to as annexed reports);
 - ⇒ information to the appropriate Chief Executive for inclusion in the administrative unit report (referred to as subsumed reports);
- permits the Chief Minister to make directions about the form and information contained in annual report;
- permits the Chief Minister to set deadlines for annual reports or provision of information by public authorities;
- permits application to the Chief Minister for extension of time limits at least 21 days before reports are due. If dates cannot be met, reporting entities must provide a written statement to the Minister explaining the delay at least 14 days before the due date. These statements are either tabled in the Legislative Assembly or included in the report as appropriate;
- requires Ministers to table annual reports within 6 sitting days of receipt; and
- provides for the requirements of the Annual Reports Act to be read in addition to the requirements of other laws.



4.2 Annual reporting legislation & governance framework



4.3 Checklists

4.3.1 Checklist for agency coordinators

- Have you thoroughly read the Directions?
- Have you advised Strategic HR (☎ 620 75877) that you are the Annual Report Coordinator for your agency?
- Have you made a list of anything you are unsure of to raise at the information session?
- Have you identified the reporting requirements that apply to your Agency only (e.g. new legislation) and therefore may not be in the Directions?
- Have you identified any subsumed and/or annexed reporting requirements?
- Have you developed an outline/table of contents for the report?
- Have you assigned staff for each item on your outline/table of contents?
- Have you developed an action plan/timetable for collecting information and informed contact officers? (*Allow plenty of time to gather information and clear the report through Chief Executive - note the deadlines.*)
- Have you made arrangements for editing and printing? (*Publishing arrangements should be made as soon as practicable.*)
- Have you completed a pre-publication check of the report for quality?
- Have you made arrangements for the report to be published on the internet as soon as possible after tabling?
- Have you sent your financial statements to the Auditor-General?
- Does the report include all annexed and subsumed reports?
- Have you identified contact officers throughout the report?
- Has the Chief Executive, Statutory Office holder or Chair signed the transmittal certificate?
- Have you informed your Minister if the report will not meet the deadlines?
- Have you informed Strategic HR if the report will not meet the deadlines?
- Have you informed the Minister of tabling requirements?
- Have you made a final check against and included the compliance index?



SECTION 2 – REPORT TEMPLATE

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Transmittal Certificate

All reports must include a transmittal certificate on agency letterhead signed by the Chief Executive, Chief Executive Officer or the statutory office holder producing the report. Reports for agencies with a governing board must have a transmittal certificate signed by both the Chair of the board and the Chief Executive Officer.

The transmittal certificate must:

- state that the report has been prepared under, in the case of administrative units, section 5(1) or, in the case of public authorities making independent reports, section 6(1) of the *Annual Reports (Government Agencies) Act 2004* (Annual Reports Act);
- certify that fraud prevention has been managed in accordance with Public Sector Management Standard 1, Part 4;
- state that the report is in accordance with requirements of the Annual Report Directions and the report is an honest and accurate account, containing all material information for the reporting period;
- state that the report meets requirements of any other relevant legislative requirements; and
- that the report must be tabled in the Legislative Assembly by the Minister within 3 months of the end of the financial year in accordance with section 13 of the Annual Reports Act.

Minimum requirement

The following is a minimum requirement:

This Report has been prepared under section 5(1) [reference for administrative units] section 6(1) [reference for public authorities making independent reports] of the *Annual Reports (Government Agencies) Act 2004* and in accordance with the requirements referred to in the Chief Minister's Annual Report Directions. It has been prepared in conformity with other legislation applicable to the preparation of the Annual Report by the [Name of Agency].

I hereby certify that the attached Annual Report is an honest and accurate account and that all material information on the operations of [Name of Agency] during the period has been included and that it complies with the Chief Minister's Annual Report Directions.

I also hereby certify that fraud prevention has been managed in accordance with Public Sector Management Standard 1, Part 4.

Section 13 of the *Annual Reports (Government Agencies) Act 2004* requires that you cause a copy of the Report to be laid before the Legislative Assembly within 3 months of the end of the financial year.

Signed and dated by[Chief Executive, Chief Executive Officer and/or Chair or Statutory Officer Holder]



PART A: Chief Executive review

The Chief Executive Review is the opportunity for the Chief Executive to assess and report on overall agency performance including identifying key achievements, issues and challenges addressed during the reporting year, the provision of high level analysis of strategic performance as well as discussing the outlook for the coming year.

A.1 Overview of the agency

Agencies must include an overview that describes:

- the role, outcomes and objectives of the agency, including functions and service provided;
- the mission and values of the agency;
- agency's clients/customers and stakeholders;
- organisational environment, including relationship to other agencies within the Minister's area of responsibility;
- agency's role in administration of legislation or other regulatory activities:
 - ⇒ outline of relevant legislation, statutory powers and functions, as well as any significant changes through the year. Where relevant, the report should include information about subsidiaries, joint ventures or partnerships.

A.2 Major issues, challenges and achievements for the reporting year

This is the opportunity for the Chief Executive, statutory office holder or Board Chair to assess what was achieved during the year, setting the context for the more detailed information in subsequent parts of the report. The section of the report should enable the reader to understand the agency, including its achievements, setbacks and the issues it faces.

Significant achievements against the organisational objectives or key result areas should be highlighted, as well as areas of underperformance. The focus must be on the achievement of key objectives and performance rather than a description of activities. Where relevant, achievements should be linked to strategic elements of Government policy, Government outcomes and budget themes as described in the Budget Papers, Ownership Agreements or Statements of Intent, and Corporate Plans. Key objectives and outcomes that respond to the directions of The Canberra Plan should be specifically highlighted.

Chief Executives should also provide a description of the major problems and issues that have arisen and how the agency has responded or intends to respond to these challenges.

A.3 Overview of agency performance and financial results

The Chief Executive must provide a high level analysis of agency strategic performance, its operational environment, and the key achievements and issues during the year. This may be organised around assessment of the performance of major organisational units within the agency.

The intent is that the Chief Executive provides a strategic level analysis of the impact of the agency's outputs described in the 'Agency Performance' section further on in the report. Descriptions of activities should be limited, focusing instead on achievement of strategic objectives and results and the impact of the agency's activities over the year. The relationship of strategic outputs to the Canberra Plan framework should also be the subject of high level analysis and discussion.



A.4 Outlook for the coming year

The Chief Executive must identify future priorities. This will include a description of likely trends and changes in operating environment, as well as an assessment of significant risks and issues facing the agency in the immediate future. Chief Executives must recognise and broadly demonstrate how future agency priorities will reflect the strategic themes of The Canberra Plan.

Corrections

If the previous annual report contains any significant statement on a matter of fact that has proved to be wrong in a material respect, the annual report must include information to correct the record.



PART B: Agency performance

B.1 Key strategic achievements

Agencies must provide a narrative assessment on actual performance against Budget Papers, Ownership Agreements/ Statements of Intent and Corporate Business Plans. The emphasis should be on clearly describing what the agency achieved with reference to key milestones and outputs, how this performance level was achieved and details of significant variances. This assessment should link the outputs described in detail in agency performance statements with the achievement of Government outcomes.

Key achievements should be analysed against the organisational objectives or key result areas. This will involve analysis of how well the agency has achieved its objectives and involve reporting against:

- key performance measures outlined in Ownership Agreements / Statements of Intent and business plans;
- specific reporting requirements in Ownership Agreements / Statements of Intent;
- performance of statutory functions or duties; and
- strategic themes or priorities detailed in the Canberra Plan.

Analysis of agency performance should, where possible also include reference to:

- the achievement of organisational objectives through greater efficiency (that is, through delivery of a higher level of outputs, an improved operating result or greater focus on core business);
- benchmarking or other comparisons that indicate performance levels and support management discussion;
- performance shortfalls including the reasons for any significant cost overruns, or changes to the timing of major programs or works; and
- key management issues, administrative arrangements and organisational change that occurred during the reporting period.

B.2 Human Rights Act

The *Human Rights Act 2004* (HRA) is part of the Government's commitment to build a human rights culture in the ACT and ensure that Territory managers are working within a human rights framework. The HRA commenced operation on 1 July 2004. From that date all public officials have a duty to interpret legislation under which they operate consistently with human rights unless the Territory law clearly authorises otherwise.

The HRA requires the Attorney-General and the Standing Committee on Legal Affairs to alert the Legislative Assembly about the human rights implications of proposed legislation; enables Territory courts and tribunals to issue a declaration of incompatibility if it finds it impossible to interpret a law consistently with human rights; and establishes the Office of the Human Rights Commissioner to review the effect of Territory laws on human rights, to provide human rights education, and to advise the Attorney-General on anything relevant to the HRA.

Each ACT government agency is responsible for developing its own implementation strategy to ensure human rights principles are integrated into its programs and administration.

All Government agencies are required to include in their annual reports information about the measures they have taken to 'respect, protect and promote human rights' (see *Annual Reports (Government Agencies) Act 2004*). Agencies should report on their implementation strategies and progress in incorporating human rights standards into their operations.

The focus for 2004-05 will be on the initial steps taken by agencies to implement the HRA and human rights principles generally. For most agencies, this will involve reporting on matters such as:

CONTACT:
Bill of Rights Unit
Public Law Group
Dept Justice & Community Safety
 620 70545



- education and training of agency staff on human rights principles;
- internal dissemination of information to agency staff on the legislative scrutiny process;
- liaison with Bill of Rights Unit on human rights principles and/or the legislative scrutiny process; and
- audits or preparations for audits of existing legislation for compatibility with the HRA.

B.3 Access to Government Strategy

In July 2003, the ACT Government launched its Access to ACT Government Strategy. It has, as its foundation, the goal of ensuring that services and facilities provided by the ACT Government are accessible to members of the ACT community who have a disability. The key objectives of the Strategy are to:

- identify access issues within each ACT Government agency and actively address these issues through a detailed Action Plan that spans a number of years, identifying key targets for immediate, medium-term and future action; and
- establish a culture within the ACT Government of continuous improvement in the service delivery to people with disabilities in the ACT - using analysis and audit techniques to identify barriers and to prioritise areas of action to achieve improvement.

Each Agency has been conducting a disability access audit of their programs, policies and facilities. Those audits are the basis for the development of action plans designed to reduce any barriers that may limit or restrict the accessibility for people with a disability.

Agencies are required to report annually against the implementation of those action plans commencing in the 2004-05 annual reporting year.

CONTACT:
Disability ACT
 Dept Disability, Housing &
 Community Services
 **620 55203**

B.4 Community engagement

Agencies must include the following community engagement information:

- details of major community consultation undertaken during the year;
- tools used to engage with the community, eg website, forums, workshops, focus groups, advertisements in the paper;
- diversity of stakeholders that were consulted; and
- details on how the consultation enhanced the deliverables of the agency.

CONTACT:
Multicultural & Community Affairs
Group
 Dept Disability, Housing &
 Community Services
 **620 50240**

B.5 Multicultural framework

The *Framework for a Multicultural ACT 2001-2005* was released in May 2001 and set the following goals:

- embracing cultural and linguistic diversity;
- valuing cultural and linguistic diversity; and
- utilising cultural and linguistic diversity.

Agencies must report on their achievements during the reporting year against the actions listed in the Framework for a Multicultural ACT and any other steps taken towards meeting the goals of the Framework.

CONTACT:
Multicultural & Community Affairs
Group
 Dept Disability Housing &
 Community Services
 **620 50522**



B.6 Aboriginal and Torres Strait Islander reporting

Agencies must report on their achievements during the reporting year against the indicators listed in COAG's "Overcoming Indigenous Disadvantage, Key Indicators 2003 Report", published by the Productivity Commission. The report documents outcomes for Aboriginal and Torres Strait Islander people within a framework and identifies strategic areas for action and strategic change indicators.

CONTACT:
Office of Aboriginal & Torres Strait
Islander Affairs
Chief Minister's Department
 620 78708

The three priority outcomes under the report are:

- Safe, healthy and supportive family environments with strong communities and cultural identity;
- Positive child development and prevention of violence, crime and self harm; and
- Improved wealth creation and economic sustainability for individuals, families and communities.

The Strategic areas for action and Strategic change indicators include the following:

- Early childhood development and growth (prenatal to age 3);
- Early school engagement and performance (preschool to year 3);
- Positive childhood and transition to adulthood;
- Substance use and misuse;
- Functional and resilient families and communities;
- Effective environmental health systems; and
- Economic participation and development.

B.7 ACT Women's Plan

The ACT Women's Plan sets out the ACT Government's vision for working with the community to improve the status of all women and girls, and provides a shared approach for working towards this vision across ACT Government agencies. The Plan identifies six key objectives for agencies to work towards and an annual Action Plan outlining specific actions by agencies to progress the objectives.

Agencies must report on their contribution to the achievement of the Women's Plan with reference to the supporting 2004-05 action plans (i.e Women's Action Plan and the Second Action Plan Addressing Violence and Safety Issues for Women in the ACT). Agencies are required to structure their report in line with the six objectives listed below:

Objective one: Representation and recognition

- Actions undertaken (as identified in the 2004-05 Women's Action Plan).
- Outcomes achieved for each of the specific actions undertaken.
- Future planned actions for addressing this objective.

Objective two: Good health and wellbeing

- Actions undertaken (as identified in the 2004-05 Women's Action Plan).
- Outcomes achieved for each of the specific actions undertaken.
- Future planned actions for addressing this objective.

Objective three: Responsive housing

- Actions undertaken (as identified in the 2004-05 Women's Action Plan).
- Outcomes achieved for each of the specific actions undertaken.
- Future planned actions for addressing this objective.



Objective four: Safe, inclusive communities

a) Progression in relation to the Policy Framework *Justice, Options and Prevention*.

Outcome one – Protection and Justice: Women have a right to access a justice system that provides protection, support and advocacy.

- ◇ Actions undertaken (as identified in the 2004-05 Women's Action Plan and the 2004-05 Second Action Plan Addressing Violence and Safety Issues for Women in the ACT).
- ◇ Achievements made against the outcome.
- ◇ Future planned actions for addressing this outcome.

Outcome two – Options for Women: Assistance provided to women is appropriate, accessible and responsive.

- ◇ Actions undertaken (as identified in the 2004-05 Women's Action Plan and the 2004-05 Second Action Plan Addressing Violence and Safety Issues for Women in the ACT).
- ◇ Achievements made against the outcome.
- ◇ Future planned actions.

Outcome three – Prevention of Violence: Understanding, acceptance and acknowledgement of the right of women to live their lives free from violence.

- ◇ Actions undertaken (as identified in the 2004-05 Women's Action Plan and the 2004-05 Second Action Plan Addressing Violence and Safety Issues for Women in the ACT).
- ◇ Achievements made against the outcome.
- ◇ Future planned actions.

b) Other achievements towards this objective.

Objective five: Economic security and opportunities

- Actions undertaken (as identified in the 2004-05 Women's Action Plan).
- Outcomes achieved for each of the specific actions undertaken.
- Future planned actions for addressing this objective.

Objective six: Flexible education and training

- Actions undertaken (as identified in the 2004-05 Women's Action Plan).
- Outcomes achieved for each of the specific actions undertaken.
- Future planned actions for addressing this objective.

For further information on specific agency commitments you can view the ACT Women's Plan, the Action Plan 2004-05 and the 2004-05 Second Action Plan Addressing Violence and Safety Issues for Women in the ACT at www.women.act.gov.au.

CONTACT:
ACT Office for Women
Chief Minister's Department
 620 50685



PART C: Management of the organisation

C.1 Managing our people

C.1.1 HR performance & analysis

Analysis of Human Resource (HR) performance during the reporting year should relate to outcomes and indicators contained in an agency's Human Resource Strategy or Ownership Agreement.

Agencies must describe their approach to HR management and workforce planning within the agency, including how the workforce profile is aligned and managed to meet agency objectives. Agencies should identify key capability areas required by the agency to meet business objectives, and forecast emerging business trends and likely staffing implications.

CONTACT:
Public Sector Management &
Industrial Relations
Chief Minister's Department
 620 75995

C.1.2 Staffing profile

Agencies must provide detailed staffing profile information and show the total number of employees, including Executives, by Full Time Equivalents (FTE) in the following categories:

- whether employed under the Public Sector Management Act 1994 or other legislation, including the numbers of men and women employed;
- classification, including the numbers of men and women in each classification;
- full-time and part-time staff number, including the numbers of men and women in each category;
- category of employment (i.e. temporary or permanent), including the numbers of men and women in each category; and
- age profile of workforce expressed in five-year increments.

CONTACT:
Public Sector Management &
Industrial Relations
Chief Minister's Department
 620 75995

Staffing information must be consistent with pay 27 (2004-2005) data provided in the *2004-2005 State of the Service Report* and any associated whole-of-government statistical reporting, excluding casual staff who did not receive a pay entitlement in pay 27. Any variation from these figures must be explained.

C.1.3 Culture & values

Agencies must describe their policies and practices on the establishment and maintenance of appropriate ethical standards including:

- processes to enhance staff awareness of agency values and ACTPS Code of Conduct; and
- processes to receive and handle allegations of potential breaches of the Code of Conduct.

CONTACT:
Public Sector Management &
Industrial Relations
Chief Minister's Department
 620 75877



C.1.4 Workplace diversity

Agencies must report on policies and practices in the reporting year that optimise the diverse skills, talents and background of its people.

Agencies that employ staff under the *Public Sector Management Act 1994* must report on:

- the status of agency equity and diversity planning against the ACT Public Service Equity and Diversity Framework;
- progress and achievements against equity and diversity plan objectives and targets in the reporting year;
- strategies and initiatives for the forthcoming year; and
- relevant statistical tables on representation of EEO group members as numbers of total staff by employment groups.

CONTACT:
Public Sector Management &
Industrial Relations
Chief Minister's Department
 620 75877

C.1.5 Workplace health and safety

Injury prevention

Agencies must report on how occupational health and safety risks were identified, managed and monitored during the reporting year to maximise the health, safety and welfare of employees, as well as to limit any adverse impact on agency performance.

Under Section 209A of the *Occupational Health and Safety Act 1989* (the OH&S Act), as modified by the *Public Sector Management Act 1994* (PSMA), agencies must report on the following:

- the OHS policy of the agency during the reporting year including the details of:
 - ⇒ any agreements with employees about occupational health and safety;
 - ⇒ the establishment of occupational health and safety committees;
 - ⇒ the selection of health and safety representatives;
- measures taken during the reporting year to ensure the health, safety and welfare at work of all employees and contractors;
- statistics about accidents or dangerous occurrences that required the giving of notices under section 204 of the OH&S Act;
- any investigations conducted during the year, including details of all:
 - ⇒ tests conducted on any plant, substance or thing in the course of such investigations;
 - ⇒ improvement notices, prohibition notices and notices of non-compliance given to the agency under section 146, section 155 and section 212 of the OH&S Act; and
 - ⇒ compliance agreements (s140) and enforceable undertakings (s169) involving the agency under section 140 and section 169 of the OH&S Act. Statistical reports of accidents/ dangerous occurrences are available from the Workplace Injury Prevention team.
- details of injury prevention programs initiated or implemented during the year.

Injury Prevention and Management Targets

Agencies that pay a first-tier workers' compensation premium and have more than 500 full-time equivalent employees are also required to report the following:



- incidence of workplace injuries (number of workers' compensation claims with 5 or more days time off work per 1000 employees) compared to the target of a 40% reduction in this indicator over the period 2002 to 2012;
- incidence of work-related fatalities compared to the target of zero fatalities by 2012;
- average lost-time rate (average number of weeks time off work for workers' compensation per 1000 employees) compared to the target of a 40% reduction in this indicator over the period 2002 to 2012; and
- average time taken for rehabilitation intervention (average time taken from Date to Injury to Date of Rehabilitation Assessment) compared to the target of a 90% reduction in this indicator over the period 2002 to 2012.

All agencies should include advice of any activities undertaken to enable the agency to improve their performance against any of the above indicators.

ACT Public Sector Workplace Health Strategic Plan

Agencies should include advice of any activities undertaken to achieve the goals outlined in the ACT Public Sector Workplace Health Strategic Plan. The strategies to be reported against are:

- Establish a culture of continuous improvement in Safety Management Systems in the ACT public sector;
- Strengthen the capacity of leaders to achieve workplace health outcomes;
- Ensure effective Injury Management through an Early Intervention approach which places particular focus on high severity/impact injuries; and
- Identify and develop responses to high impact risks to employees' health, both from a whole-of-government perspective and on an agency-by-agency basis.

CONTACT:
Workplace Injury Performance
Public Sector Management &
Industrial Relations
Chief Minister's Department
 **620 50367**

C.1.6 Learning & development

Agencies must report on how their learning and development programs and activities during the reporting year have ensured skills and knowledge are retained and enhanced within the agency. Agencies must report on:

- status of agency Learning & Development planning against the ACT Public Service Learning & Development Framework;
- agency participation rate in learning and development activities;
- uptake of whole of government learning and development initiatives;
- Executive Leadership Development Program;
- Take The Lead Program; and
- progress against at least three key Agency Learning & Development priorities.

CONTACT:
Public Sector Management &
Industrial Relations
Chief Minister's Department
 **620 75877**



C.1.7 Workplace relations

Agencies must report on their workplace relation arrangements for the reporting year and should include any other relevant information and reporting that may be required under their Agency Certified Agreement.

Agencies must also report on:

- total number of staff covered by Australian Workplace Agreement (AWAs);
- number of AWAs entered;
- number of AWAs currently being negotiated;
- number of AWAs awaiting approval from the Office of the Employment Advocate;
- number of AWAs transferred to Special Employment Arrangements (SEAs);
- number of AWAs terminated/lapsed (including formal terminations and those that have lapsed due to staff departures);
- duration of the AWA;
- the range of remuneration payable in the classifications for collective and individual AWAs;
- total number of staff covered by SEAs;
- number of SEAs entered;
- number of SEAs currently being negotiated;
- the remuneration payable in the classifications for collective and individual SEAs; and
- the number of SEAs providing for privately plated vehicles.

CONTACT:
**Public Sector Management &
Industrial Relations
Chief Minister's Department**
 **620 76207**



C.2 Governance

C.2.1 Internal accountability structures and processes

Agencies must report on the following:

- the names of the senior executive and their responsibilities reconciled against agency's organisational and output structure;
- senior management committees, their roles and membership;
- how remuneration for senior executives is determined (noting this will be a standard entry referring to the Remuneration Tribunal);
- the names of significant committees of the agency, and details of membership; and
- provide an organisational structure chart:
 - ⇒ highlighting senior management structure and organisational units; and
 - ⇒ identifying any substantial organisational changes in the reporting year.

For Authorities with a governing or advisory board that provides advice to the Minister, details must include:

- board composition including the mix of executive and non-executive board members, the criteria for membership, procedures for appointing board members, and the personal details of each board member including qualifications and experience;
- frequency of and members' attendance at meetings;
- policies relating to the appointment and retirement of board members;
- the main procedures for establishing and reviewing remuneration arrangements for the Chief Executive Officer and non-executive board members;
- the oversight of the preparation of the entity's financial statements and internal controls, including the composition and responsibilities of audit committees;
- intended audit arrangements including the approach adopted to identify areas of significant risk and to putting arrangements in place to manage them;
- policies on the establishment and maintenance of appropriate ethical standards, including whether a code of ethics or code of conduct has been established;
- the resources that are made available to board members to assist them to carry out their duties, including access to independent professional or legal advice;
- names of significant committees of the entity;
- membership of those committees;
- titles of senior offices within the entity;
- an organisational chart indicating functional responsibilities; and
- corporate and operational plans and associated performance reporting and review.

C.2.2 Strategic and organisational planning

Agencies must report on their strategic and organisational business planning framework and processes established during the reporting year to monitor and evaluate achievement of objectives; including:

- development and status of business and operational plans including reference to key planning documents such as corporate or strategic plans;
- processes within the agency to monitor and track progress against milestones and plan objectives; and
- associated performance reporting and review.



C.2.3 Fraud prevention

Agencies must report on their fraud control and prevention policies and practices; including:

Prevention strategies

- details of risk assessments conducted;
- fraud control plans prepared (or revised);
- other fraud prevention strategies adopted; and
- fraud awareness training.

Detection strategies

- the number of reports or allegations of fraud or corruption received and investigated during the year, and the outcomes of any investigations.

CONTACT:
Public Sector Management &
Industrial Relations
Chief Minister's Department
 620 75877

C.2.4 Risk management & internal audit arrangements

Agencies must report on their risk management and audit policies and practices; including:

- internal audit arrangements, including Audit Committee charter and operations, and links with risk review processes;
- process of developing the agency risk management plan;
- approach adopted to identifying areas of significant operational or financial risk at agency and business unit level;
- arrangements in place to manage and monitor those risks; and
- process for identifying and responding to emerging risks.

CONTACT:
Accounting Branch
ACT Treasury
 620 70207

CONTACT:
ACT Insurance Authority
 620 70184

C.2.5 External scrutiny

The agency must report on the most significant developments in external scrutiny of the agency and the agency's response, including particulars of:

- judicial decisions and decisions of administrative tribunals that have had, or may have, a significant impact on the operations of the department;
- reports on the operations of the department by the Auditor-General (other than the report on financial statements), a Legislative Assembly committee or the ACT Ombudsman; and
- interaction with Commonwealth bodies such as the Commonwealth Grants Commission or the Productivity Commission may also be relevant.

Agencies should cross reference to Appendices where relevant and describe progress with implementation.

Agencies which have responsibility for undertaking external scrutiny should include in their Annual Reports a specific section on issues of concern they have identified in relation to the performance of ACT agencies.

C.2.6 Reports required by legislation

Freedom of Information

Under Sections 7, 8 and 79 of the *Freedom of Information Act 1989* (the FOI Act) agencies must report on the FOI requests they receive and handle during the reporting year.



SECTION 7 STATEMENT

Section 7 Statement must include the following information:

- functions and operations of the agency including information about the decision making powers of the agency along with any other powers that may affect members of the public;
- how members of the public can participate in the work of the agency, such as in the formulation of policy or in the administration of a scheme. This will include methods for public consultation as well as other ways members of the public can make representations to the agency;
- categories of documents that are in the possession of the agency and maintained by the agency; and
- facilities provided by the agency for enabling members of the public to obtain physical access to the documents of the agency (for example, the availability of public transport, wheelchair access etc.).

Where an agency does not have annual reporting obligations, it must publish a section 7 statement in the annual report of an agency to which its functions relate.

SECTION 8 STATEMENT

A section 8 Statement must include an index of documents that are used by, or provided by, the agency for the purpose of making a decision or recommendation under an enactment or scheme, including:

- manuals or guides containing interpretations, rules, guidelines, practices or precedents;
- documents containing particulars of schemes/enactments;
- documents containing statements/outlines the manner (or intended manner) for the administration/enforcement of a scheme/enactment; and
- documents describing procedures to be followed in investigating breaches or evasions (or the possibility of) of an enactment or the law relating to a scheme.

Such documents may be in the form of departmental or agency administrative policies, operational policies, guidelines in relation to industry practices or protocols, codes of conduct, information guides in respect of legislation or schemes, brochures and pamphlets. Please note that anything published in the statement should be made available to the public on request.

It may not be practical to publish the statement in the annual report, however agencies should make a statement as to the availability of the section 8 Statement, and methods for accessing a copy of the statement, in its annual report. Agencies that do not have any annual reporting obligations should make a statement in the annual report of an agency to which its functions relate.

SECTION 79 STATEMENT

Section 79 report must include the following information:

- number of applications made during the reporting year to access documents (initial requests). The report must specify the number of requests where:
 - ⇒ full access to the documents was granted;
 - ⇒ access was refused to all documents; and
 - ⇒ partial access to the documents was granted.
- number of applications made during the reporting year for the review of decisions under section 59 and particulars of the results of such reviews;
- number of applications made during the reporting year to the Tribunal for the review of decisions and particulars of the results of such reviews;
- particulars of the total charges and application fees collected during the reporting year in dealing with requests and other applications whenever received; and
- the number of requests received during the reporting year to amend records under section 48 and particulars of the results of such requests.



Agencies that do not have any annual reporting obligations should make a section 79 (2) statement in the annual report of an agency to which its functions relate.

Please note that the Public Law Group in the Department of Justice and Community Safety requires additional information relating to the operation of the FOI Act in order to meet its reporting obligations under section 79 (1) of the FOI Act. This information includes the number of requests received by each agency during the financial year for:

- access to documents (initial requests only); and
- amendment of personal records.

The number of requests must be sorted into the following categories

- where a decision was notified in less than 31 days after the request was received;
- where a decision was notified not less than 31 days and not more than 45 days after the request was received;
- where a decision was notified not less than 46 days and not more than 60 days after the request was received;
- where a decision was notified not less than 61 days and not more than 90 days after the request was received; and
- where a decision was notified more than 90 days after the request was received.

The Department of Justice and Community Safety will forward a request outlining Government expectations in relation to section 79 (1) and 79 (2) reporting.

CONTACT:
Public Law Group
Policy and Regulatory Division
Dept of Justice & Community
Safety
 620 70006

Public Interest Disclosure

Under Section 11 of the *Public Interest Disclosure Act 1994* (PID Act) all agencies with reporting requirements must report on their procedures in place to facilitate the making of disclosures as well as the disclosures they receive and handle including:

- a description of the procedures maintained by the agency to receive and handle disclosures during the reporting year;
- statistics relating to the reporting year:
 - ⇒ number and type of disclosure received (type of disclosure refers to the conduct as described in section 4(2) of the PID Act);
 - ⇒ number of disclosures investigated;
 - ⇒ number of disclosures referred by other agencies;
 - ⇒ details of disclosures that were referred elsewhere:
 - ◇ the total number referred;
 - ◇ the identity of the other agency;
 - ◇ the number and type of disclosures referred to each agency;
 - ⇒ the number of disclosures on which the agency declined to act under section 17 of the PID Act;
 - ⇒ the number of disclosures substantiated by investigation;
- details of remedial action on each substantiated disclosure; and
- details of remedial action taken on and/or for Ombudsman recommendations.

CONTACT:
Public Sector Management &
Industrial Relations
Chief Minister's Department
 620 78700



Territory records

Principal Officers of each Territory agency must report on their agency compliance with the *Territory Records Act 2002* including the implementation and operation of their agency Records Management Program which establishes the basis by which an agency makes and keeps full and accurate records of its activities, including:

- a statement that the agency has an identified Records Management Policy that has been approved by the agency Principal Officer;
- records management procedures have been created and implemented throughout the agency;
- appropriate training and resources are available to staff throughout the agency;
- the list of approved agency specific Records Disposal Schedules by name and Notifiable Instrument Number; and
- arrangements for preserving records containing information that may allow people to establish links with their Aboriginal or Torres Strait Islander heritage.

CONTACT:
Territory Records Office
Dept of Urban Services
 **620 70194**

C 2.7 Sustainability & Environment

Commissioner for the Environment reporting

Section 23 of the *Commissioner for the Environment Act 1993* requires agencies to report on the following:

- requests for staff to assist in the preparation of the State of the Environment Report;
- assistance provided in response to such a request;
- investigations carried out by the Commissioner of any activities carried out by the agency; and
- recommendations made by the Commissioner following an investigation of the agency's activities, and any actions taken in response to those recommendations.

CONTACT:
Office of the Commissioner for
the Environment
 **620 72627**

Ecologically sustainable development

Section 158A of the *Environment Protection Act 1997* requires agencies to report on agency actions and initiatives taken during the reporting year to support ecologically sustainable development. This requirement is also reinforced by the Government's "People, Place, Prosperity, A Policy for Sustainability in the ACT" (March 2003), which emphasises the importance of the ecological dimension of sustainability, along with the social and economic dimensions. Information required includes:

DESCRIPTION OF HOW AGENCY ACTIONS AND ADMINISTRATION OF LEGISLATION ACCORDED WITH THE PRINCIPLES OF ECOLOGICALLY SUSTAINABLE DEVELOPMENT.

These activities could include, where practicable, among other things:

- procurement processes for goods and services;
- provision of goods and services;
- provision of funds, eg for community groups or individuals;
- provision of payments or funding under statutory programs;
- the granting, renewal or denial of permits, licences, approvals, accreditation, under legislation;
- implementation of policies, plans, programs etc.
- enforcement of legislation; and
- the carrying out of the operations of the organisations.



IDENTIFICATION OF THE CONTRIBUTION OF AGENCY OUTPUTS ON ECOLOGICALLY SUSTAINABLE DEVELOPMENT.

- A statement should be included on measures taken as part of normal business, or new initiatives that address government policies and strategies with respect to ESD, including those related to waste minimisation (NoWaste 2010), greenhouse emission reductions (ACT Greenhouse Strategy), water efficiency (Water Resources Strategy) and transport efficiency (Sustainable Transport Plan and the Chief Minister's directive for agencies to procure hybrid vehicles); and

ANALYSIS OF THE EFFECT OF AGENCY ACTIONS ON THE ENVIRONMENT, IDENTIFICATION OF ANY MEASURES TAKEN TO MINIMISE THE IMPACT OF THESE EFFECTS, AND DESCRIPTION OF MECHANISMS USED FOR REVIEWING AND INCREASING THE EFFECTIVENESS OF THESE IMPACT MINIMISATION MEASURES.

These measures might include:

- requirements for the consideration of environmental impacts prior to decision-making activities;
- formal procedures for environmental impact assessment of proposed activities;
- the use of environment management systems in the organisation, for example ISO14001;
- measures undertaken to reduce the environmental impact of agency actions;
- description of internal evaluation regimes, environmental auditing, benchmarks or targets, which the agency has in place to increase the effectiveness of impact reduction measures; and
- time series reporting against agreed indicators to enable a review of the effectiveness of measures.

CONTACT:
Natural Resources & Legislation
Chief Minister's Dept
 **620 72336**

A statement should be included on the measures taken as a normal part of business (such as paper recycling and energy consumption) and describe any new initiatives implemented in the reporting year reflecting the core values and guiding principles of Ecologically Sustainable Development.

Strategic Bushfire Management Plan and Bushfire Operational Plans

An agency which is either a manager of unleased Territory Land or the owner (ie: lessee or occupier) of Territory Land has reporting requirements under the *Emergencies Act 2004* (Section 85).

The annual report must give an account of the operations of the agency in relation to the strategic bushfire management plan (including any bushfire operational plan approved under the plan) for each area of unleased Territory land, or land occupied by the Territory, used by the agency or someone on behalf of the agency.

CONTACT:
ACT Emergency Services
Authority
 **620 78410**

The account must include the information the Minister directs in writing, and must include particulars of the direction and the measures taken to give effect to it during that year.



PART D: Analysis of financial performance

D.1 Agency financial results and analysis of financial performance

Agencies must provide a narrative assessment of financial performance to assist stakeholders (including Members of the Legislative Assembly) to more completely understand the financial position of the agency. The Management Discussion and Analysis (MD&A) information is not directly subject to audit as it does not form part of the annual financial statements. However, in accordance with Audit Standard 212 (*Other Information in Documents Containing Audited Financial Reports*), the Auditor-General will review the MD&A information for consistency with information contained in the financial statements. The MD&A information should be provided with the certified statements presented to the Audit Office in accordance with the Treasury timetable referred to on page 46 of these Directions.

Where agencies have reporting obligations under Section 59 or Section 27 of the *Financial Management Act 1996* (the FMA) (i.e. they must provide output-based performance information with financial statements), this should be consistent with, but not repeat, the detailed information included in the financial and performance statements.

These requirements also apply to public authorities with financial reporting obligations under the FMA (that is, public authorities that fall within the definition of Territory authority in the FMA) or the *Territory Owned Corporations Act 1990*. The Directions are intended to supplement the prescribed requirements of that legislation.

For further information refer to the MD&A Better Practice Guideline on the Department of Treasury Accounting website:
<http://www.treasury.act.gov.au/accounting>

CONTACT:
Accounting Branch
Department of Treasury
 620 70207

Annual Financial Statements

Annual reports of administrative units must include audited annual financial statements prepared in accordance with section 27 of the *Financial Management Act 1996* (the FMA) and in the form set out in the Accounting Policy Manual and Model Financial Statements. The agency's audited annual financial statements must be included as an Appendix to the agency's annual report. Detailed guidance is provided in the Appendices section (1.1 Financial Statements) of these Directions.

Annual reports of Public Authorities with financial reporting obligations under the FMA must include audited annual financial statements prepared in accordance with section 59 of the FMA, section 27 of the FMA for the Auditor-General's Office or section 22 of the *Territory Owned Corporations Act 1990*. The Public Authorities audited annual financial statements must be included as an Appendix to the agency's annual report. Detailed guidance is provided in the Appendices section (1.1 Financial Statements) of these Directions.

CONTACT:
Accounting Branch
Department of Treasury
 620 70207

D.2 Asset management

Agencies must report on the usefulness, practicality and effectiveness of their Asset Management Strategy and address any additional asset management reporting obligations built into the Agency Ownership Agreement. Agencies should report on:



- Asset management improvements such as asset maintenance planning, major property upgrades, property valuation, asset recording, performance/utilisation, results and implications of condition audits, identification of surplus property;
- Adoption of an asbestos materials management procedures and monitoring program;
- Office accommodation, including movement towards the 15m² per office employee target and future accommodation strategies to meet this target;
- End of financial year details of office utilisation rates, buildings occupied; area occupied in each building; and number of occupants in each area; and
- Energy reduction management strategy to meet targets set in the *ACT Greenhouse Strategy*.

CONTACT:
Property ACT
Department of Urban Services
 **620 76908**

D.3 Capital works management

All agencies must report on capital works projects and include the following information:

- a list of all projects (including expenditure on minor new works) completed including:
 - ⇒ results and final costs compared to original estimates limits; and
 - ⇒ completion dates compared to initial estimates.
- a status report on all projects under construction by year of original approval by the Government (this includes projects physically but not financially completed), including expenditure to date, and anticipated final cost;
- reconciliation of Total Current Year Funding;
- reconciliation of Total Current Year Actual Expenditure - against Financing;
- reconciliation of Total Current Year Actual Expenditure; and
- a status report on the progress of all projects funded for feasibility and forward design.

CONTACT:
Finance and Budget Division
Department of Treasury
 **620 75071**

D.4 Procurement contracting principles & processes

- Agencies with financial reporting obligations under the FMA must provide a narrative assessment of expenditure on external labour or organisations by theme or type of service. Strategic partnerships should also be identified.
- This narrative assessment will enable a clearer view of to what extent funds are being expended on particular types of services or functions. The narrative requirement is in addition to the reporting requirement for External Sources of Labour and Services by output. Detailed guidance is provided in the Appendices section (1.2 External Sources of Labour and Services) of these Directions.
- A statement should also be included to the effect that the processes used to select and manage contractors and consultants were consistent with the ACT Government Procurement Guidelines and Circulars and the Consultancy Guidelines: Achieving the Effective Use of Consultants in the ACT Public Service.
- You must report that you have complied with the Government Procurement Act 2001 and the subordinate legislation, the Procurement Principles and the Procurement Circulars. All procurement above \$50,000 should have been review by an APU, you will need to check to ensure those that have not been sent to an APU and those under \$50,000 comply with the Government Procurement Act 2001 and make a statement to that effect. Instances of non-compliance must be listed.

CONTACT:
Procurement Policy
Department of Treasury
 **620 76103**



D.5 Government contractual debt (interest)

Part 4 of the *Government Procurement Act 2001* (Procurement Act) requires interest to be paid on overdue payments to suppliers of goods, services and works. Agencies must report on the total amount of interest paid under this provision.

This requirement can be excluded for contracts of \$10,000 and over and where it is specified in the contract that Part 4 of the Procurement Act does not apply. Agencies must report on the number of contracts that have been entered into by the agency to which these provisions do not apply.

CONTACT:
Procurement Policy
Department of Treasury



620 76103



Appendices

1. Financial reports

1.1 Financial statements

Annual reports of agencies with financial reporting obligations under the *Financial Management Act 1996* (the FMA) must include audited annual financial statements prepared in accordance with the FMA and in the form set out in the Accounting Policy Manual and Model Financial Statements. Audit Opinions must be included in annual reports.

The agency's audited annual financial statements must be included as an Appendix to the agency's annual report. To provide easier access to the information, it may be useful to include an index of financial and performance statements.

FMA requirements

Section 27 of the FMA (for administrative units or prescribed parts or groupings of administrative units) and Section 59 of the FMA (for public authorities) sets financial and performance reporting requirements for agencies.

The section requires annual financial statements to be prepared in accordance with generally accepted accounting practice and in a form that facilitates comparison between the final financial position of the department for the year and the forecast financial position contained in the budget for the agency, or statement of intent for public authorities. Budget means either the department budget contained in the Budget Papers or if the budget has been amended in accordance with the FMA, the budget as amended.

The financial statements must include a:

- statement of financial performance;
- statement of financial position;
- statement of appropriation;
- cash flow statement;
- statement of the performance of the department in providing each class of outputs provided during the year that:
 - ⇒ compares the actual annual performance against the projected performance contained in the budget papers for the year;
 - ⇒ gives details of the extent to which the projected performance criteria contained in the budget in relation to the provision of outputs were satisfied;
- a statement of accounting policies adopted by the department; and
- any other statements that are necessary to fairly reflect the financial position of the department during the year and at the end of the year.

Accounting Policy Manual and Model Financial Statements

The Accounting Policy Manual and Model Financial Statements should be used as a guide by agencies to the Government's accounting policy requirements. The Model Financial Statements contain guidelines that set out the format for section 27 requirements except for the statement of performance. Guidelines for the statement of performance can be found in the Accounting Policy Manual.




Financial and performance reporting must be in accordance with the Model Financial Statements; Accounting Policy Manual; accounting standards; urgent issues group's pronouncements; and generally accepted accounting practice (GAAP). The financial and performance statements should also take account of guidance released from time to time through Department of Treasury finance memoranda.

Audit requirements

The FMA requires that annual financial statements be submitted to the Auditor-General as soon as practicable after they are prepared. Under the FMA, the Auditor-General is required to prepare Audit Opinions as soon as practical after receiving financial and performance statements.

To meet whole of government reporting deadlines, Agencies must provide their annual financial and performance statements to the Auditor-General by no later than the dates specified in the Department of Treasury timetable. It is expected that the Treasury timetable will require Agencies to provide certified financial statements (including performance statements) to the Audit Office by no later than 22 July 2005, or as specified by the Department of Treasury. The Audit Office is expected to provide audit opinions by no later than 16 September 2005. Earlier submission of all agency statements wherever possible will help ensure the audit of all agency statements in time to meet reporting deadlines.

CONTACT:
Finance and Budget Division
Department of Treasury
 620 70259

Tabling audit opinions

Under the FMA, responsible Ministers must table annual financial statements and a copy of the Auditor-General's Audit Opinion within 6 sitting days of receipt. Tabling of the annual report, which must include the Audit Opinion, in accordance with the requirements of the *Annual Reports (Government Agencies) Act 2004* and the Annual Report Directions, will meet FMA requirements.

The *Territory Owned Corporations Act 1990* requires that the Portfolio Minister table the annual report within the prescribed period upon receipt of the report. Under section 22(1)(d) of that Act, the report must include the Audit Opinion.

1.2 External sources of labour and services

Agencies with financial reporting obligations under the FMA must provide details on the agency's use of external sources of labour and services.

All contracts over \$15,000 (GST exclusive) should be reported by output category as a total amount expended, except where the same organisation has been awarded numerous small contracts which equal or exceed the reporting value of \$15,000. In this case this should be reported separately.

Information is to be categorised according to outputs and must include the following:

- name of contracting entity;
- description of and reason for contract;
- cost (GST exclusive);
- area of agency managing the contract;
- date contract let; and
- reason for use of select tender.

Agencies should not report on:

- Commonwealth funded projects;
- projects funded from other agencies; and
- internal consultancies or contracts - for example services purchased or provided by another ACT Government entity.



Consultancies and contracts below the reporting limit should be reported by output category as a total amount expended. Clarification on the definitions of consultant and contractor can be found at <http://hale/BASIS/BWWW.NSF> and in Chief Executive Financial Instructions (2.8.1 Engagement of Consultants).

CONTACT:
Procurement Policy
Department of Treasury
 620 76103

Construction-related activities

Agencies must provide details of the use of Select Tenders and non-prequalified consultants and contractors engaged for construction related activities. Prequalification is applicable for the engagement of consultants where the project (fee and construction) value is over \$50,000 and study value is over \$10,000. For construction projects, contractors must be prequalified where the project is over \$100,000. If you have not used prequalified contractors each instance of must be detailed. The reason for use of non-prequalified construction supplier (construction industry consultants and contractors only) is to be included.

2. Legislative/regulatory data reports

2.1 Legislation

Agencies must include a full list of legislation for which the agency is responsible in accordance with the Administrative Arrangements Orders, and highlight any legislation enacted during the reporting period.

2.2 Advisory and consultative boards and committees

Agencies must include details of the name, membership and description of activities for advisory and consultative boards and committees that provide advice to the Minister. Information should cover statutory boards that are not included in annexed or subsumed reports and non-statutory boards (such as Ministerial consultative councils). Also where practical, information should also include the length of service of each member of the board and when their membership is due to expire; the number of meetings held; and contact details for the board, both within the relevant department and on the board or committee. Agencies may refer to an Internet site address as an alternative to providing this information in the annual report.

2.3 Service purchasing arrangements/community grants/assistance/ sponsorship

Agencies must provide details of service purchasing arrangements/community grants/assistance/sponsorship provided by the agency, including recipient and amount, and an outline of the services provided/purpose of the grants, assistance or sponsorship.

2.4 Legislative Assembly Committee inquiries and reports

Agencies must include a list of completed inquiries by Legislative Assembly Committees that relate to the operations of the agency. Agencies should also provide details on the implementation of recommendations of Assembly Committees that have been accepted by the Government of the day in response to Committee reports.

This schedule should indicate, for each Committee report:

- a) the name of the committee, the report number and title, and the date the report was tabled in the Legislative Assembly;
- b) details of the recommendations of the report that have been accepted, either in whole or in part, by the Government; and



- c) a summary of action to date, either completed or in progress (including milestones completed), in implementing these recommendations.

2.5 Government inquiries and reports

Agencies must include a list of all major Government inquiries and reviews, relevant to each department or agency, and their status. This should include page references to point the reader to the section in the annual report where each inquiry or review is dealt with specifically.

2.6 Reports by Auditor-General

Agencies must include a list of reports released by the Auditor-General during the reporting year that relate to the operations of the agency, and should include summary details of recommendations and the Government's response to each report. Agencies should not duplicate responses to whole of government actions, which should be provided by the lead agency.

2.7 Reports by the Ombudsman

Agencies must include a list of formal public reports released by the ACT Ombudsman during the reporting year that relate to the operations of the agency, including details of the agency's response to all recommendations made by the Ombudsman.



Attachment B

Declaration of Minister for public authority	
Column 1	Column 2
Chief Minister	<p>Ministerial reports</p> <ul style="list-style-type: none"> ▪ ACTEW Corporation ▪ Commissioner for Public Administration <p>Subsumed and Annexed reports</p> <ul style="list-style-type: none"> ▪ Occupational Health and Safety Council ▪ Workers Compensation Supplementation Fund
Attorney General	<p>Ministerial reports</p> <ul style="list-style-type: none"> ▪ ACT Community Advocate ▪ ACT Electoral Commission ▪ ACT Ombudsman ▪ Director of Public Prosecutions ▪ Human Rights and Discrimination Commissioner ▪ Legal Aid Commission ▪ Public Trustee for the ACT ▪ <i>Victims of Crime (Financial Assistance) Act 1983</i> <p>Subsumed and Annexed reports</p> <ul style="list-style-type: none"> ▪ ACT Administrative Appeals Tribunal ▪ Chief Coroner of the Australian Capital Territory ▪ Essential Services Consumer Council ▪ Guardianship and Management of Property Tribunal ▪ Mental Health Tribunal ▪ Official Visitor – Remand ▪ Sentence Administration Board ▪ Children’s Court ▪ Australian Capital Territory Credit Tribunal ▪ Discrimination Tribunal ▪ Residential Tenancies Tribunal ▪ Tenancy Tribunal ▪ Liquor Licensing Board ▪ Registrar-General’s Office ▪ Operations of the <i>Freedom of Information Act 1989</i>
Minister for the Environment	<p>Ministerial reports</p> <ul style="list-style-type: none"> ▪ Commissioner for the Environment <p>Subsumed and Annexed reports</p> <ul style="list-style-type: none"> ▪ Animal Welfare Authority ▪ Conservator of Flora and Fauna ▪ Environment Protection Authority ▪ Agricultural and Veterinary Chemicals Coordination Network

Minister for Arts, Heritage and Indigenous Affairs	<p>Ministerial reports</p> <ul style="list-style-type: none"> ▪ Cultural Facilities Corporation <p>Subsumed and Annexed reports</p> <ul style="list-style-type: none"> ▪ ACT Heritage Council
Treasurer	<p>Ministerial reports</p> <ul style="list-style-type: none"> ▪ ACT Government Procurement Board ▪ ACT Insurance Authority ▪ ACTTAB Ltd ▪ Australian International Hotel School ▪ Exhibition Park in Canberra ▪ Independent Competition and Regulatory Commission ▪ Rhodium Asset Solutions <p>Subsumed and Annexed reports</p> <ul style="list-style-type: none"> ▪ Commissioner for ACT Revenue
Minister for Economic Development	<p>Ministerial reports</p> <ul style="list-style-type: none"> ▪ Australian Capital Tourism Corporation ▪ Gambling and Racing Commission ▪ Small Business Commissioner ▪ Stadiums Authority
Minister for Health	<p>Ministerial reports</p> <ul style="list-style-type: none"> ▪ ACT Health Promotion Board (Healthpact) ▪ Community and Health Services Complaints Commissioner <p>Subsumed and Annexed reports</p> <ul style="list-style-type: none"> ▪ Chairperson, Chiropractors and Osteopaths Board ▪ Chairperson, Dental Board ▪ Chairperson, Dental Technicians and Dental Prosthetists Registration Board ▪ Chairperson, Medical Board ▪ Chairperson, Nurses Board ▪ Chairperson, Optometrists Board ▪ Chairperson, Pharmacy Board ▪ Chairperson, Physiotherapists Board ▪ Chairperson, Podiatrists Board ▪ Chairperson, Psychologists Board ▪ Chairperson, Radiation Council ▪ Chairperson, Veterinary Surgeons Board ▪ Chief Psychiatrist ▪ Human Research Ethics Committee ▪ Mental Health ACT Official Visitors

Minister for Planning	<p>Ministerial reports</p> <ul style="list-style-type: none"> ▪ ACTION Authority ▪ ACT Land Development Agency <p>Subsumed and Annexed reports</p> <ul style="list-style-type: none"> ▪ ACT Architects Board ▪ Commissioner for Surveys ▪ COLA Building Advisory Board ▪ COLA Electrical Advisory Board ▪ COLA Plumbing Advisory Board
Minister for Education and Training	<p>Ministerial reports</p> <ul style="list-style-type: none"> ▪ Building and Construction Industry Training Fund Board ▪ Canberra Institute of Technology <p>Subsumed and Annexed reports</p> <ul style="list-style-type: none"> ▪ ACT Accreditation and Registration Council ▪ ACT Vocational Education and Training Authority ▪ Board of Senior Secondary Studies ▪ Government School Education Council ▪ Non Government School Education Council
Minister for Children, Youth and Family Support	<p>Subsumed and Annexed reports</p> <ul style="list-style-type: none"> ▪ Children's Services Council ▪ Official Visitor – <i>Children and Young People Act 1999</i>
Minister for Industrial Relations	<p>Ministerial reports</p> <ul style="list-style-type: none"> ▪ ACT Cleaning Industry Long Service Leave Board ▪ ACT Construction Industry Long Service Leave Board ▪ Commissioner for Occupational Health and Safety
Minister for Disability, Housing and Community Services	<p>Subsumed and Annexed reports</p> <ul style="list-style-type: none"> ▪ Commissioner for Housing
Minister for Urban Services	<p>Ministerial reports</p> <ul style="list-style-type: none"> ▪ ACT Public Cemeteries Board ▪ Nominal Defendant <p>Subsumed and Annexed reports</p> <ul style="list-style-type: none"> ▪ Bushfire Fuel Management ▪ Land and Property Joint Ventures
Minister for Police and Emergency Services	<p>Ministerial reports</p> <ul style="list-style-type: none"> ▪ ACT Chief Police Officer

Attachment C

Declaration of public authorities
ACT Accreditation and Registration Council
ACT Administrative Appeals Tribunal
ACT Architects Board
ACT Auditor General
ACT Chief Police Officer
ACT Cleaning Industry Long Service Leave Board
ACT Community Advocate
ACT Construction Industry Long Service Leave Board
ACT Electoral Commission
ACT Government Procurement Board
ACT Health Promotion Board (Healthpact)
ACT Heritage Council
ACT Insurance Authority
ACT Land Development Agency
ACT Ombudsman
ACT Public Cemeteries Board
ACT Vocational Education and Training Authority
ACTEW Corporation (TOC)
ACTION Authority
ACTTAB Ltd (TOC)
Agricultural and Veterinary Chemicals Coordination Network
Animal Welfare Authority
Australian Capital Territory Credit Tribunal
Australian Capital Tourism Corporation
Australian International Hotel School
Board of Senior Secondary Studies
Building and Construction Industry Training Fund Board
Bushfire Fuel Management
Canberra Institute of Technology
Chairperson, Chiropractors and Osteopaths Board
Chairperson, Dental Board
Chairperson, Dental Technicians and Dental Prosthetists Registration Board
Chairperson, Medical Board
Chairperson, Nurses Board
Chairperson, Optometrists Board
Chairperson, Pharmacy Board
Chairperson, Physiotherapists Board

Declaration of public authorities
Chairperson, Podiatrists Board
Chairperson, Psychologists Board
Chairperson, Radiation Council
Chairperson, Veterinary Surgeons Board
Chief Coroner of the Australian Capital Territory
Chief Psychiatrist
Children's Court
Children's Services Council
COLA Building Advisory Board
COLA Electrical Advisory Board
COLA Plumbing Advisory Board
Commissioner for ACT Revenue
Commissioner for Housing
Commissioner for Occupational Health and Safety
Commissioner for Public Administration
Commissioner for Surveys
Commissioner for the Environment
Community and Health Services Complaints Commissioner
Conservator of Flora and Fauna
Cultural Facilities Corporation
Director of Public Prosecutions
Discrimination Tribunal
Environment Protection Authority
Essential Services Consumer Council
Exhibition Park in Canberra
Gambling and Racing Commission
Government School Education Council
Guardianship and Management of Property Tribunal
Human Research Ethics Committee
Human Rights and Discrimination Commissioner
Independent Competition and Regulatory Commission
Land and Property Joint Ventures
Legal Aid Commission
Liquor Licensing Board
Mental Health ACT Official Visitors
Mental Health Tribunal
Nominal Defendant
Non Government School Education Council
Occupational Health and Safety Council

Official Visitor – <i>Children and Young People Act 1999</i>
Official Visitor – Remand
Operations of the <i>Freedom of Information Act 1989</i>
Public Trustee for the ACT
Registrar-General's Office
Residential Tenancies Tribunal
Rhodium Asset Solutions (TOC)
Sentence Administration Board
Small Business Commissioner
Stadiums Authority
Tenancy Tribunal
<i>Victims of Crime (Financial Assistance) Act 1983</i>
Workers Compensation Supplementation Fund