

Australian Capital Territory

# Annual Reports (Government Agencies) Directions 2019

Notifiable instrument NI2019–296

made under the

Annual Reports (Government Agencies) Act 2004, section 8 (Annual report direction)

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## 1 Name of instrument

This instrument is the *Annual Reports (Government Agencies) Directions 2019*.

## 2 Commencement

This instrument commences on the day after its notification day.

## 3 Annual Report Directions

I make the annual report directions as set out in schedule 1.

## 4 Revocation

This instrument revokes *Annual Reports (Government Agencies) Notice 2017* [NI2017–280].

Andrew Barr  
Chief Minister  
14 May 2019

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## **Part 1 – Directions Overview**

### **1 Introduction**

The *Annual Reports (Government Agencies) Act 2004* (the Annual Reports Act) sets the framework for annual reporting across the ACT public sector. The Annual Reports Act provides that the Chief Minister must make directions to set the form and content of annual reports.

All annual reports under the Annual Reports Act, with the exception of the Office of the Legislative Assembly annual report and an officer of the Assembly annual report, must comply with the *Annual Report Directions* (the Directions).

The Directions must be read in conjunction with reporting obligations arising from a reporting entity's establishing legislation or other relevant legislation. The *Financial Management Act 1996* (the Financial Management Act) requires directorates and public sector bodies with financial reporting obligations under the Financial Management Act to include audited annual financial and performance statements in their annual report. The *Territory-owned Corporations Act 1990* has similar requirements of territory-owned corporations. It is the responsibility of reporting entities to ensure that they abide by all relevant Acts. If there is any inconsistency or conflict between an Act and the Directions, the Act must be followed.

The Directions aim to consolidate all annual reporting requirements in the one place. A directorate or public sector body wishing to propose any new annual reporting requirements should in the first instance consult the Workforce Capability and Governance Division, Chief Minister, Treasury and Economic Development Directorate (CMTEDD).

### **2 Purpose of Annual Reports**

Annual reports are reports from agency heads to their responsible Minister, the Legislative Assembly and the public that provide a detailed description of the agency's activities during a reporting year. The primary purpose of an annual report is accountability. The focus of an agency's annual report should be on information that is relevant to the agency's:

- 1) long term strategic direction and context;
- 2) performance analysis against its short term budget outputs; and
- 3) financial management.

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

### **3 Purpose of State of the Service report**

The state of the service report is a comprehensive analysis of the ACT public service and an account of the management of the ACT public sector prepared by the Head of Service under the Annual Reports Act. The report considers the factors that influence the shape, performance, culture and behaviour of the ACT public service and its people, and demonstrates how the capability and capacity of the ACT Public Service contributes to meeting strategic goals, driving new initiatives and implementing government priorities.

## 4 Application of the Directions

Under the Annual Reports Act, annual reports must be prepared by:

- Directors-General about the operations of the administrative unit during the reporting year;
- public sector bodies about the operations of the body during the reporting year;
- the Head of Service about the operations of the public service during the reporting year;
- officers of the Assembly about the operation of the officer during the reporting year;
- the Office of the Legislative Assembly about the operation of the Office of the Legislative Assembly during the reporting year; and
- territory entities about the operation of the entity during the reporting year.

The following annual reports must comply with the Directions:

- a director-general annual report;
- a public sector body annual report;
- a state of the service report; and
- a territory entity annual report.

The following annual reports are **not** subject to the Directions:

- an officer of the Assembly annual report; and
- an Office of the Legislative Assembly annual report.

Note: Officers of the Assembly include the Auditor-General, Electoral Commissioner and Ombudsman. From 1 July 2019, the Integrity Commissioner and the Inspector of the Integrity Commission will be officers of the Assembly.

### Public sector bodies

A public sector body must prepare an annual report if an Act states that the public sector body must prepare an annual report or the Chief Minister has declared that public sector body must prepare an annual report.

If a public sector body has reporting obligations under the *Financial Management Act 1996* they will be declared to prepare a public sector body annual report. An entity that is not required to produce an annual report under its establishing legislation or under the Financial Management Act may be declared to provide a public sector body annual report if they have functions which make it appropriate for them to report for the purposes of facilitating open government.

A declaration is a notifiable instrument and must be published on the Legislation Register. Declarations can be made at any time. Reporting entities must contact Workforce Capability and Governance Division, Chief Minister, Treasury and Economic Development Directorate if they have a requirement for the Chief Minister to declare that a public sector body must prepare an annual report.

The Annual Reports (Government Agencies) Declarations lists the public sector bodies that the Chief Minister has declared must prepare a public sector body annual report for the purpose of section 7 of the Annual Reports Act. These notifiable instruments are available on the Legislation Register at <https://www.legislation.act.gov.au/a/2004-8/> under the regulations and instruments tab.

If a Director-General is responsible for more than one reporting entity, the decision to publish separate or consolidated annual reports rests with the Director-General in consultation with the appropriate Minister or Ministers.

Public sector bodies listed in the Declarations fall into three categories:

- those providing annual reports to a Minister (standalone report);
- those providing annual reports to a Director-General for attachment to a director-general annual report (annexed reports); and
- those providing information to a Director-General for inclusion in a director-general annual report (subsumed reports).

Attachment A sets out which public sector bodies are required to provide a standalone report, an annexed report or a subsumed report at the time these Directions were made.

For the purpose of the Directions:

**reporting entity** means an administrative unit, a public sector body declared under section 7(2)(a), a public sector body under section 7(2)(b) and a territory entity. ‘Territory entity’ has the same meaning as the Annual Reports Act and includes a territory instrumentality, territory-owned corporation and a body established under an Act declared by the Minister.

**head of a reporting entity** means a Director-General, Chief Executive Officer, a Statutory Office Holder or an agency head.

The reporting requirements specified within the Directions apply to annual reports for the 2018-2019 and 2019-2020 financial years with the **reporting year** being 1 July to 30 June (unless specified differently for particular public sector bodies).

## 5 Responsibilities of Directorates, public sector bodies and territory entities

The Head of a reporting entity must:

- identify all relevant statutory and public accountability reporting requirements;
- report for the entire reporting year on all reporting entities under their control at the end of the reporting year;
- include prescribed annexed and subsumed reports;
- indicate changes to administrative arrangements;
- sign the transmittal certificate; and
- provide copies of annual reports to their Minister or Ministers.

Public sector bodies that are required to have their report annexed or subsumed into their responsible Directorate’s annual report must provide the report or relevant information to their responsible Directorate. The Director-General must ensure that the public sector body’s information is annexed or subsumed into their report. The Director-General may decide that the annexed reports do not have to meet all requirements but only those that are relevant or applicable to all entities given the nature of their operations. In circumstances where an entity determines that a reporting requirement is not applicable, an explanation detailing the reasons for the omission, must be included in the compliance statement (see Part 10, Compliance Statement).

## Whole of government reporting

The Annual Reports Act allows for whole of government reporting for the purposes of presenting the ACT Government's 'one government' approach. Whole of government annual reporting is appropriate for information on multi-directorate initiatives and allows for a coordinating body to present particular information in the one place on behalf of the one-ACT public service.

Part 5 of the Directions identifies information that will be reported at whole of government level.

Directorates with responsibility for whole of government reporting must organise the collection of whole of government information and provide guidance to other reporting entities on the information and mechanisms for collecting that information.

It is the responsibility of directorates to advise the Workforce Capability and Governance Division, Chief Minister, Treasury and Economic Development Directorate, of any changes to public sector bodies and their annual reporting requirements which can be done at any time.

## 6 Timing and Presentation of Annual Reports

The Annual Reports Act requires the responsible Minister to present annual reports to the Legislative Assembly **within 15 weeks** after the end of the reporting year.

The Chief Minister may declare by a separate notifiable instrument that an annual report must be presented to the Legislative Assembly on a stated day that is within the 15-week period. If this does not occur, the following arrangements apply.

### **Arrangements for 2018-19 Annual Reports**

Under section 13 of the Annual Reports Act, the responsible Minister must present an annual report to the Legislative Assembly within 15 weeks after the end of the reporting year, in this instance Friday **11 October 2019**. As there are no sitting day within 7 days of the 15-week period, the responsible Minister must provide the annual report to the Speaker by 11 October 2019 and table the report in the Legislative Assembly on the next sitting day, 22 October 2019.

Therefore, to meet this requirement, reporting entities must present an initial copy of each 2018-19 Annual Report to the responsible Minister before close of business Friday **4 October 2019**. Reporting entities should also provide a covering letter addressed to the Speaker for the Minister's signature, seeking distribution of the annual report to Members of the Legislative Assembly.

Unless an extension of time has been granted under section 14 of the Annual Reports Act, the responsible Minister must give the annual report, and a copy for each Member of the Legislative Assembly, to the Speaker on Friday **11 October 2019**. The Speaker will arrange for annual reports to be provided to each Member of the Legislative Assembly.

The responsible Minister must then present the annual report to the Legislative Assembly on the next sitting day after the end of the 15-week period. Annual reports must be published on reporting entities' internet sites from 11 October 2019 (the date on which reports are provided to the Speaker).



A request for an extension of time under section 14 of the Annual Reports Act should nominate an alternate date for presentation.

Note: advice regarding embargo processes, including embargo timing and number of copies of reports to be provided to the Speaker, will be provided each year by Policy and Cabinet Division, CMTEDD.

### **Arrangements for the 2019-20 Annual Reports**

The Annual Reports Act contains specific provisions about tabling and presenting annual reports in an election year. If the 15-week period coincides with all or part of the pre-election period for a general election of members of the Assembly, the responsible minister must present the report to the Legislative Assembly on the second sitting day after the election is held.

For the 2019-20 reporting period, the 15-week period will coincide with the pre-election period, which commences on 11 September 2020 and ends when the result of the election is declared. Reporting entities will need to provide annual reports to the Assembly and Government Business team within Policy and Cabinet, CMTEDD for embargo one week before the first sitting period of the new Assembly (this is likely to be in November 2020/ December 2020). Reporting entities should aim to finalise annual reports within the 15-week period, in this instance Friday 9 October 2020. The Assembly and Government Business team within Policy and Cabinet, CMTEDD will advise reporting entities of the embargo dates once the dates for the first sitting period of the new Assembly have been agreed.

Annual reports must **not** be published on a reporting entity's website until after the annual reports have been tabled in the Legislative Assembly on the second sitting day of the new Assembly.

Any request for an extension of time under section 14 of the Annual Reports Act must be sought before the last day of sitting prior to the pre-election period/caretaker period. Approval for an extension of time should be sought by the relevant Minister from the Chief Minister at the beginning of August 2020.

A request for an extension of time under section 14 of the Annual Reports Act should nominate an alternate date for presentation.

Note: advice regarding embargo processes, including embargo timing and number of copies of reports to be provided to the Speaker, will be provided each year by Policy and Cabinet Division, CMTEDD.

**Contact for further information:**

Policy and Cabinet Division, CMTEDD, Phone 620 50543.

Workforce Capability and Governance Division, CMTEDD,  
Phone 620 76502 or [psm@act.gov.au](mailto:psm@act.gov.au).

## 7 Calendar Year Reporting for Specific Public Sector Bodies

For the purposes of section 8(3)(d) of the Annual Reports Act, the reporting year for specific public sector bodies is:

Public sector body	Reporting year
Canberra Institute of Technology	Calendar year

## 8 Characteristics of Effective Annual Reporting

An effective annual report will:

- provide clear information about the reporting entity's purpose, priorities, outputs and achievements;
- focus on results and outcomes - communicate the success or shortfalls of the reporting entity's activities in pursuing government objectives in the reporting year, while accounting for the resources used in the process and explaining changes in performance over time;
- discuss results against expectations - provide sufficient information and analysis for the Legislative Assembly and community to make a fully informed judgment on the reporting entity's performance;
- clearly identify any changes to structures or functions of the reporting entity during the reporting year;
- report on the reporting entity's financial and operational performance and clearly link this with budgeted priorities and financial projections as set out in annual Budget Estimate Papers and the entity 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 reporting entity'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 useful to the maximum number of users while maintaining a suitable level of detail; and
- comply with legislative reporting requirements including the Annual Reports Act and the Directions.

## 9 Format

To assist the reader to understand the annual report, the format and layout should be logical and easy to follow; guiding the reader through the report.

Annual reports **must**:

- meet any formatting requirements in Part 2 of the Directions; and
- include:
  - a table of contents;
  - a list of abbreviations and acronyms;
  - a glossary of technical terms;
  - an alphabetical index;
  - any relevant appendices;

- other sources of information if applicable; and
- a table of reporting omissions (if applicable).
- provide throughout the body of the report:
  - reference to relevant sources of information published via an ACT Government website;
  - reference to contact officers (with contact details) for reporting purposes; and
  - reference to related annual reports.

Where possible the report should also 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 reporting entity and where the report can be accessed.

Note: The contents page of the reporting entity's annual report should not try to follow the subsection numbering of the Compliance Statement for Parts 3 to 5.

## 10 Compliance Statement

Compliance with the Directions is compulsory for all reporting entities specified in relevant Acts or as declared by the Chief Minister. A statement must be prepared by all reporting agencies, except public sector bodies who provide annual report information that is subsumed into a directorate's report. All directorates, public sector bodies listed in table A.1 and column 2 of table A.2 at [Attachment B](#), and territory entities are required to produce a separate compliance statement. Public sector bodies listed in column 3 of table A.2 are not required to produce a separate compliance statement, but are required to be covered in the affiliated directorate's statement.

The Compliance Statement must indicate how the requirements of the Directions are satisfied, by subsection, including:

- sections that apply and have been reported against, with the location of the information (e.g. section heading or section number); and
- sections that apply, but where there is nil information to report.

The Compliance Statement should follow the format shown in the example at [Attachment B](#), and refer online readers to the Directions on the ACT Legislation Register.

As required by Australian Auditing Standards, the ACT Audit Office checks financial statements included in annual reports (and information accompanying financial statements) for consistency with previously audited financial statements. This includes checking the consistency of statements of performance with those statements previously reviewed (where a statement of performance is required by legislation).

## 11 Publication

Annual reports should be an objective account of how the reporting entity performed during the reporting year. They should be modest documents and not be designed for promotional, marketing, commercial or morale-building purposes.

Reporting entities should ensure that they consider the principles of good design and communication to produce a report that is informative and easy to read. The language of the report should be clear, concise, consistent and free from technical jargon. The format

and layout should be logical and easy to follow so that it guides the reader through the report.

Where appropriate, reporting entities should summarise and simplify information using tables, graphs and comparative data. Colour is permitted for the purpose of assisting presentation only, to engage the audience and clarify content.

To promote 'one government', whole of government annual report design templates are mandatory for all directorates and recommended for all public sector bodies. Annual report cover design and internal page templates will be provided by Communications and Engagement, CMTEDD and will be updated annually.

Annual reports must be published online, with reporting entities only to produce limited quantities of printed copies where essential.

Printed copies of annual reports should:

- have quality binding to ensure that documents are robust with frequent handling;
- use colour pages to differentiate between sections;
- use colours to represent charts and graphics; and
- include full colour photography only within reason.

**Note:** Under the ACT Government Branding Guidelines, all ACT Government directorates must display the ACT Government logo as the only brand. Public sector bodies may continue to use their current branding practices consistent with any exemptions provided under the Branding Guidelines.

Logo downloads and further information on the ACT Government branding requirements can be found at: <http://sharedservices/ACTGovt/Branding/index.htm>.

**Contact for further information:**

Whole of Government Communications, CMTEDD,  
Phone 620 59530.

## 12 Access and Distribution

### Electronic Copies

Annual reports should be generated as consolidated electronic documents with the number of volumes kept to a minimum - this permits a separate document for financial statements if necessary. Electronically published reports must comply with the Directions and be subject to appropriate version control processes.

To meet mandatory accessibility requirements, all directorates and public sector bodies must provide reports either in an electronically published format that can be read by translation software used by people with disabilities. Ideally, reports should be published as HTML. Where this is not possible, two alternative formats should be provided (Adobe PDF) and an MS Word document (marked as a non-official version). Web Content Accessibility Guidelines 2.0 AA (WCAG 2.0) can be found at <http://www.w3.org/WAI/guid-tech.html>.

Annual reports are to be published on reporting entities', with reports publicly available from the date tabled in the Assembly or the date provided to the Speaker if section 13(4) of the Annual Reports Act applies (see [section 6, Timing and Presentation of Annual Reports](#) for further guidance). Reporting entities must provide the link address of their annual report

to the Director, Digital and Design, CMTEDD Communications and Engagement at CMTEDD.Digital@act.gov.au by no later than one week prior to the date of publication. Outbound links to all annual reports will then be added by CMTEDD Communications and Engagement to the ACT Open Government website.

Once annual reports have been provided to the Speaker and the Speaker has distributed the reports to all members of the Legislative Assembly, the Assembly and Government Business Coordination team within Policy and Cabinet Division, CMTEDD will provide email advice to annual report contacts advising that annual reports are available on the ACT Government Annual Report website and can also be made available on reporting entity websites.

Note: advice regarding embargo processes, including embargo timing and number of copies of reports to be provided to the Speaker, will be provided each year by the Policy and Cabinet Division, CMTEDD.

<b>Contact for further information:</b>	Workforce Capability and Governance Division, CMTEDD, Phone 620 76502 or <a href="mailto:psm@act.gov.au">psm@act.gov.au</a> .  Policy and Cabinet Division, CMTEDD, Phone 620 50543.
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### 13 Territory Records

All public documents and information online, including annual reports, must be managed in accordance with any record keeping policy issued by the Territory Records Office. In particular:

- Territory Records (Records Disposal Schedule – Government & Stakeholder Relations Records) Approval 2017 (No 1) <http://www.legislation.act.gov.au/ni/2017-84/default.asp>.
- Territory Records Advice: Websites and web content as records: [http://www.territoryrecords.act.gov.au/\\_data/assets/pdf\\_file/0019/1043254/Retain-Records-Advice-Disposal-Disposal-Managing-web-content-as-records.pdf](http://www.territoryrecords.act.gov.au/_data/assets/pdf_file/0019/1043254/Retain-Records-Advice-Disposal-Disposal-Managing-web-content-as-records.pdf).

It is the responsibility of each reporting entity to ensure that a full copy of their annual report is captured in an official recordkeeping system. Reporting entities may choose to capture their annual report digitally (e.g. through an online recordkeeping system such as TRIM or Objective) or in hard copy.

<b>Contact for further information:</b>	Director of Territory Records, Territory Records Office, CMTEDD, Phone 620 70194.
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### 14 Corrections

Should a correction be required to an annual report (following its presentation to the Legislative Assembly), the reporting entity must table a revised annual report or, in the case of minimal changes, a corrigendum.

Reporting entities should make a case by case assessment of whether corrections required to an annual report constitute ‘minimal changes’ (a corrigendum).

When issuing a corrigendum or tabling a replacement annual report, the reporting entity must advise the Workforce Capability and Governance Division, CMTEDD in writing as soon

as possible. The reporting entity should provide a minute/brief on the subject to the Deputy Director-General, Workforce Capability and Governance Division, CMTEDD (cc Executive Branch Manager, Public Sector Management, CMTEDD) for information only.

The corrigendum must:

- show the actual material that has been corrected, with the corrections;
- contain the new correct material; and
- make reference to the page number(s)/sections of the original report that it replaces.

Enquiries relating to the tabling of corrections in the Legislative Assembly should be directed to the Policy and Cabinet Division, CMTEDD.

The revised annual report or corrigendum is to be circulated out of session as soon as possible and tabled by the responsible Minister at the next Assembly sitting. At the same time, the revised annual report or corrigendum is to be placed on the reporting entity's website. Replacement reports and corrigendum must be provided to the ACT Government Library and to the National Library of Australia.

<b>Contact for further information:</b>	Workforce Capability and Governance Division, CMTEDD, Phone 620 76502 or <a href="mailto:psm@act.gov.au">psm@act.gov.au</a> .
	Policy and Cabinet Division, CMTEDD, Phone 620 50543.

## 15 Feedback

Details of a contact area and contact phone number should be clearly stated within the annual report to enable readers the opportunity to provide feedback on the report. The collation of such information may assist in compiling future annual reports.

## Part 2 – Annual Report Requirements

Part 2 applies to the annual reports of all reporting entities (unless stated otherwise).

### A. Transmittal Certificate

All annual reports must include a transmittal certificate on the reporting entity letterhead signed by the Director-General, Chief Executive Officer, Statutory Office Holder or Agency Head producing the report. Reports for public sector bodies 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 annual report:

- has been prepared under the relevant section of the Annual Report Act that the report has been made (e.g. section 6(1) for Director-General annual report, section 7(1) for public sector body annual report, section 8(1) for territory entity annual 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 year – including information provided for whole of government reporting;
- meets requirements of any other relevant legislative requirements; and
- must be presented to the Legislative Assembly by the Minister within 15 weeks of the end of the financial year in accordance with section 13 of the Annual Reports Act.

The transmittal certificate must also certify that fraud prevention has been managed in accordance with the *Public Sector Management Standards 2006 (repealed)*, part 2.3 (see section 113, Public Sector Management Standards 2016).

#### Minimum Requirement

The following text is a minimum requirement:

This report has been prepared in accordance with <section 6(1) [reference for administrative units], section 7(2) [reference for public sector bodies] or section 8 [reference for territory entity]> of the *Annual Reports (Government Agencies) Act 2004* and in accordance with the requirements under the Annual Report Directions.

It has been prepared in conformity with other legislation applicable to the preparation of the Annual Report by the [insert name of reporting entity].

I certify that information in the attached annual report, and information provided for whole of government reporting, is an honest and accurate account and that all material information on the operations of [name of reporting entity] has been included for the period [1 July 20xx to 30 June 20xx].

I hereby certify that fraud prevention has been managed in accordance with the *Public Sector Management Standards 2006 (repealed)*, Part 2.3 (see section 113, Public Sector Management Standards 2016).

Section 13 of the *Annual Reports (Government Agencies) Act 2004* requires that you present the Report to the Legislative Assembly within 15 weeks after the end of the reporting year.

Signed and dated by .....[Director-General, Chief Executive Officer and/or Chair or Statutory Officer Holder]

## B. Organisational Overview and Performance

Section B requires reporting entities to provide an overview of their organisation and its performance in relation to its long term strategic direction and context, performance analysis against its short term budget outputs, and financial management. This section is mandatory for all reporting entities and all annual reports must include the following subsections.

- [Organisational Overview](#)
- [Performance Analysis](#)
- [Scrutiny](#)
- [Risk Management](#)
- [Internal Audit](#)
- [Fraud Prevention](#)
- [Freedom of Information](#)
- [Community engagement and support](#)
- [Aboriginal and Torres Strait Islander Reporting](#)
- [Work Health and Safety](#)
- [Human Resources Management](#)
- [Ecologically Sustainable Development](#)

### Organisational Overview

**Report descriptor:** Reporting entities must provide an overview of their organisation, including the operating environment, a summary of performance in the outgoing year and the outlook for the coming year. The following are suggested headings with the description indicating the proposed content for clarity:

- the vision, mission and values of the reporting entity;
- the role, functions and services of the reporting entity, incorporating clients and stakeholders;
- the organisational structure (chart), environment and the planning framework (business/corporate/operational plans);
- a summary of the reporting entity's performance in achieving its objectives and targets; and
- a brief description of the outlook, summarising current and future priorities and challenges.

### Internal Accountability

The organisational overview must also include:

- the names of the senior executive and their responsibilities;
- how remuneration for senior executives is determined; and
- the names of significant committees of the reporting entity and their roles.

For public sector bodies with a governing or advisory board that provides advice to the Minister, the overview must include:

- board composition including the mix of executive and non-executive board members, the criteria for membership, procedures for appointing board members;



- 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;
- a description of major issues and/or legislation the advisory board was consulted on;
- the oversight of the preparation of the financial statements and internal controls, including the composition and responsibilities of audit committees;
- audit arrangements including the approach adopted to identify areas of significant risk and arrangements in place to manage and monitor 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; and
- names and roles of significant committees.

<b>Contact for further information:</b>	Workforce Capability and Governance Division, CMTEDD, Phone 620 76502 or <a href="mailto:psm@act.gov.au">psm@act.gov.au</a> .
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## Performance Analysis

**Report descriptor:** Reporting entities must report on performance by addressing indicators (strategic objectives/indicators, output classes and accountability indicators) found in Budget Paper 4, and may include comment on the progress of other major projects/initiatives. This covers the highlights of the current reporting year and the future direction of the next reporting year. This subsection is expected to provide a holistic analysis of performance in relation to budget indicators, showing variances (including through statistics and graphs) and providing an explanation where accountability indicators under the Budget Papers have not been met.

A narrative should be included that provides a medium to long term view of the reporting entity's performance in the context of strategic outcomes for the community and economy, with trend analysis of historical information, where possible, using graphs and tables.

This subsection adds value to the performance information given in the Statement of Performance by linking it to the strategic objectives of the reporting entity. The Statement of Performance is a requirement under the Financial Management Act and is found at section C, Financial Management Reporting.

<b>Contact for further information:</b>	Workforce Capability and Governance Division, CMTEDD, Phone 620 76502 or <a href="mailto:psm@act.gov.au">psm@act.gov.au</a> .
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## Scrutiny

Reporting entities must report on progress during the reporting year in relation to undertakings made in reports that are produced by reporting entities charged with responsibility for scrutiny, including the Auditor-General, ACT Ombudsman and Legislative Assembly Committees. In the 2019-20 reporting year onwards, this will include responses to Integrity Commission reports.

The focus is on tracking progress against commitments made by the Government during the reporting year, including through:

- directorate comment on Auditor-General or ACT Ombudsman reports; or
- Government Response/Submission to a Legislative Assembly Committee report.

Reporting entities must provide a summary of actions taken in relation to those recommendations relevant to the directorate/public sector body that the Government has agreed to (including agreement in principle and agreement in part) during the reporting year.

For each report, a table with headings should be used to indicate:

- reporting entity;
- report number;
- title of the report; and
- reference to the directorate comment or Government Response/Submission title.

Under each report heading, the table should show:

- the recommendation number and summary of the recommendation;
- the action taken during the reporting year; and
- the status at the end of the reporting year – ‘complete’/ ‘no longer required’/ ‘in progress’.

For actions with a status ‘no longer required’, a brief explanation should be provided (e.g. overtaken by events or change in policy). For actions with a status ‘in progress’, provide a brief summary of action that are outstanding, agreed timeframe for completion (where applicable) and progress to date against the timeframe.

An example of how this information can be presented is shown below.

<b>Auditor-General Report No. 1 – Report on subject Government Response/Submission title</b>		
<b>Recommendation No. and summary</b>	<b>Action</b>	<b>Status</b>
Summary of recommendation	Actions taken to address Recommendation No. 1 with expected completion dates where applicable, and/or events that have made Recommendation No.1/ no longer relevant.	‘Complete’/ ‘no longer required’/ ‘in progress’

**Note:** the relevant reports should be hyperlinked for online readers. If a Government response, in agreeing to a given recommendation, indicates that implementation is already complete, the recommendation does not need to appear in the annual report as the Government has not committed to undertake further action.

If the annual report indicates that a given action is ‘complete’ or ‘no longer required’, that action does **not** need to appear in subsequent annual reports. An action marked ‘in progress’ should appear in subsequent annual reports until the action is marked ‘complete’.

**Contact for further  
information:**

Policy and Cabinet Division, CMTEDD, Phone 620 75989.

## Risk Management

**Basis of requirement:** Australian Capital Territory Insurance Authority – Risk Management

**Report descriptor:** The report on risk management should include:

- the process of developing the reporting entity’s risk management plan;
- the approach adopted to identifying areas of significant operational or financial risk at reporting entities and business unit level;
- arrangements in place to manage and monitor those risks; and
- the process for identifying and responding to emerging risks.

**Contact for further information:**

ACT Insurance Authority, CMTEDD, Phone 620 70302.

## Internal Audit

**Basis of requirement:** Internal Audit: Committee and Function Framework

**Report descriptor:** The information on internal audit should include the following:

- internal audit arrangements, including Audit Committee charter and operations, and links with risk review processes, and how this fits within the broader governance arrangements of the organisation; and
- membership of the internal Audit Committee, with details of the number of meetings held by the committee and attended by committee members using the following table:

Name of Member	Position	Meetings attended
	Independent Chair	
	Deputy Chair	
	Member	
	Observer	

- details of how members of the committee are remunerated or paid.

**Contact for further information:**

Financial Framework Management and Insurance, Economic and Financial Group, CMTEDD, Phone 620 70259.

## Fraud Prevention

**Report descriptor:** Reporting entities must provide information 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.

Reporting entities must provide information on fraud detection strategies including the number of reports or allegations of fraud or corruption received and investigated during the year and action taken and outcomes of any investigations.

**Contact for further information:**

Workforce Capability and Governance Division, CMTEDD, Phone 620 76502 or [psm@act.gov.au](mailto:psm@act.gov.au).

## Freedom of Information

**Basis of requirement:** *Freedom of Information Act 2016* (the FOI Act), section 96.

**Report descriptor:** Reporting entities must report on the operation of the FOI Act in relation to their organisation. The following data must be included:

### **Open Access Information - Section 96 (3) (a) (i), (ii) and (iii)**

- Number of decisions to publish Open Access information.
- Number of decisions not to publish Open Access information.
- Number of decisions not to publish a description of Open Access information withheld.

### **FOI Applications received and decision type - Section 96 (3) (a) (iv), (vii), (viii) and (ix)**

- Number of access applications received.
- Number of applications where access to all information requested was given.
- Number of applications where access to only some of the information requested was given (partial release).
- Number of applications where access to the information was refused.

### **FOI processing timeframe - Section 96 (3) (v) and (vi); Section 96 (3) (d)**

- Total applications decided within the time to decide under section 40.
- Applications not decided within the time to decide under section 40.
- Number of days taken to decide over the time to decide in section 40 for each application.

### **Amendment to personal information - Section 96 (a) (x) and Section 96 (3) (e)**

- Number of requests made to amend personal information, and the decisions made (e.g. amended, refused, notation added to record, other).

### **Reviews – Section 96 (3) (b); Section 96 (3) (c)**

- Number of applications made to ombudsman under section 74 and the results of the application (e.g. affirmed, varied, set aside and substituted, withdrawn, other).
- Number of applications made to ACAT under section 84 and the results of the application (e.g. affirmed, varied, set aside and substituted, withdrawn, other).

### **Fees - Section 96 (3) (f)**

- total charges and application fees collected from access applications

Reporting entities must include details in their report outlining the process on how to lodge FOI requests with the reporting entity. This should include a link to an online web page with more information, including a link to the FOI Disclosure Log for the reporting entity.

The ACT Ombudsman is also required to report on the operation of the FOI Act (section 67). Reporting entities must provide the Ombudsman the data referred to above plus any additional FOI data requested by the Ombudsman.

The Ombudsman will provide reporting entities with an FOI annual reporting template to collect the required information from reporting entities. This will be provided to reporting entities as soon as practicable in the reporting year. The completed template must be provided to the Ombudsman within 3 weeks after the end the reporting year.

If reporting entities have any FOI requests that were made under the previous Freedom of Information Act 1989 (repeal on 1 January 2018), they should report in accordance with the requirement under the repealed Act.

<b>Contact for further information:</b>	Civil Law, Legislation, Policy and Programs, JACSD, Phone 620 78303.  ACT Ombudsman Phone 13000 362 072 or email <a href="mailto:actfoi@ombudsman.gov.au">actfoi@ombudsman.gov.au</a>
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## Community engagement and support

**Report descriptor:** The purpose of this subsection is to demonstrate the ACT Government's commitment to developing programs and policies by actively engaging with, and supporting the broader ACT community. The reporting must provide information on the activities of reporting entities in supporting the community or community organisation through grants and financial assistance.

### Community Engagement Activities

There should be a narrative assessment of major/significant community engagement activities undertaken by the reporting entity during the reporting year, where the community's input will have genuine influence on a policy or program. For each community engagement activity the narrative should include:

- the objective/purpose of the consultation;
- tools used to engage with the community (e.g. forums, workshops, focus groups, advertisements in the paper, Communication and Events link on the CMTEEDD website);
- the approximate number of people/organisations who participated in the engagements;
- the outcome/results of the engagements; and
- how the results were or will be used to influence decisions.

The reporting entity is best placed to determine whether a community engagement activity is major or significant for the purposes of the Annual Report, however the following points may assist:

- Considered major/significant activities will usually have been categorised as per the Whole of Government Communications & Engagement Framework, be contained in the Whole of Government Communications & Engagement Plan, use a variety of engagement tools (online, face-to-face, social media, forums etc.) and have an allocated budget or dedicated staff resource.
- Not considered major/significant activities – Community relations and other community building activities where the primary purpose is to inform or facilitate interactions with the government, such as information presentations to Community Councils or other interest groups, informal meetings with stakeholders, tours of ACT Government facilities, volunteer groups and general advertising or communications activities should be reported in the directorate-specific annual reports.

## Community Support Initiatives: Grants and Sponsorship

For the community support initiatives, reporting entities must provide descriptive information on the grants/assistance/sponsorship programs provided during the financial year. For each grants program, reporting entities must provide information on the recipient, project title, project purpose (summary) and amount of the grant.

Note: details of Service Funding Agreements (SFAs) are not to be included. Details of SFAs with a value of \$25,000 or more should be provided to Procurement and Capital Works, CMTEDD, for inclusion on the ACT Government Contracts Register.

Reporting entities should use the following template to provide information on grants/assistance/sponsorship programs:

**[Title of Program e.g. ACT Arts Program]**

**[Description of Program e.g. The ACT Arts Program promotes the Arts in the ACT.]**

Recipient	Project Purpose/Summary	Amount (\$)
e.g. ABC Writers Group	e.g. Young Writers Program to provide development opportunities for young writers in the ACT.	e.g. 10,000

**Contact for further information:**

Communications and Engagement, CMTEDD,  
Phone 6205 9530

## Aboriginal and Torres Strait Islander Reporting

**Report descriptor:** Reporting entities must report annual progress in relation to programs, projects and/or initiatives that benefit Aboriginal and Torres Strait Islander Peoples in the ACT. This information should highlight areas where government programs and policies are making a positive difference to the lives of Aboriginal and Torres Strait Islander Peoples in the ACT.

Reports must include:

- information on new programs, projects and initiatives implemented during the reporting year; and
- progress, improvements and developments to existing programs, projects and initiatives during the reporting year.

Note: Reporting entities may still include Aboriginal and Torres Strait Islander programs/projects/initiatives in other sections of the annual report where relevant, but should refer readers to this subsection for a comprehensive overview of progress during the reporting year.

**Contact for further information:**

Workforce Capability and Governance Division, CMTEDD,  
Phone 620 76502 or [psm@act.gov.au](mailto:psm@act.gov.au).

## Work Health and Safety

**Report descriptor:** Reporting entities must report on the following in relation to the *Work Health and Safety Act 2011*:

- the nature and brief description of any improvement, prohibition, or non-disturbance notice issued under Part 10;
- any failure to comply with an improvement, prohibition or non-disturbance notice issued under Part 10;
- the nature and brief description of any enforceable undertaking under Part 11;
- any failure to comply with an enforceable undertaking under Part 11;
- any findings of a failure to comply with a safety duty under Part 2 Division 2.2, 2.3 or 2.4; and
- any instances of a failure to address any finding of failing to comply with a safety duty.

Reporting entities should also report on the following:

- worker consultation arrangements;
- the number of elected Health and Safety Representatives;
- statistics about serious injury or illness and dangerous incidents that required notification to the regulator in accordance with part 3 section 38 of the *Work Health and Safety Act 2011*; and
- details of injury prevention programs initiated or implemented during the year to improve its return to work performance.

Reporting entities that pay a first-tier workers' compensation premium and have 500 or more full time equivalent employees are also required to report on their performance against the following Australian Work Health and Safety Strategy 2012-2022 targets:

- *Target 1* - a reduction of at least 30 per cent in the incidence rate of claims resulting in one or more weeks off work, and
- *Target 2* - a reduction of at least 30 per cent in the incidence rate of claims for musculoskeletal disorders resulting in one or more weeks off work.

Relevant report entities should use the format set out in [Attachment C](#) for reporting against the targets, and should provide an explanation for any failure to meet a required target.

**Contact for further information:**

Workplace Injury Performance, Workplace Safety and Industrial Relations, CMTEDD, Phone 620 78794.

## Human Resources Management

**Report descriptor:** Reporting entities must describe their approach to human resources management and workforce planning, including how the workforce profile is aligned and managed to meet the reporting entity's objectives. Reporting entities should include in their analysis progress on attraction and retention strategies, workforce forecasting, identification of key capability areas and the implementation of specific employment strategies (including People with Disability, Apprenticeships and Traineeships).

Reporting entities must include the following information at a minimum:

- FTE and headcount by branch;
- FTE and headcount by gender;
- headcount by classification and gender;
- headcount by employment category and gender;
- headcount by diversity group (Aboriginal and Torres Strait Islander Peoples, Culturally and Linguistically Diverse, People with Disability);
- headcount by age group, gender and average length of service;
- recruitment and separation rates for the agency.

If a reporting entity does not contribute or provide input into the State of the Service Report, the entity must include in their report information on Attraction and Retention Incentives (ARins), Special Employment Arrangements (SEAs), a benefit under an Australian Workplace Agreement (AWA) and/or any other instrument that provides an employee with remuneration that is supplementary to their salary as defined in the relevant enterprise agreement.

Reporting entities 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 reporting entity. Reporting entities are requested to report on:

- learning and development programs delivered in key output areas;
- future learning and development areas identified as priorities;
- commitment to whole of government learning and development initiatives (such as the ACTPS Graduate Program); and
- statistics on cost and number of employees who participated in the reporting entity's study assistance program and the ACTPS Training Calendar.

Personal information such as employee names, classifications or any other information which may identify an individual should not be reported in annual reports. If a reporting requirement cannot be met for privacy reasons, this should be clearly stated in the compliance statement of the annual report.

**Contact for further information:**

Workforce Capability and Governance Division, CMTEDD,  
Phone 620 76502 or [psm@act.gov.au](mailto:psm@act.gov.au).



## Ecologically Sustainable Development

**Basis of requirement:** *Commissioner for Sustainability and the Environment (CSE) Act 1993*, section 23; *Climate Change and Greenhouse Gas Reduction Act 2010*; and *Environment Protection Act 1997*.

**Report descriptor:** Reporting entities must 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 reporting entity;
- recommendations made by the Commissioner following an investigation of the reporting entity's activities; and
- any actions taken in response to those recommendations.

The ACT Government is committed to sustainable development of the ACT and encourages directorates and public sector bodies to embed sustainability in their decision-making processes. The commitment was translated into a legislative responsibility for directorates and public sector bodies to develop policies and programs to promote ecologically sustainable development through the *Commissioner for Sustainability and the Environment (CSE) Act 1993*, *Climate Change and Greenhouse Gas Reduction Act 2010* and the *Environment Protection Act 1997* (the Environment Protection Act).

Ecologically sustainable development means the effective integration of economic, social and environmental considerations in decision-making processes.

This section of the annual report should outline:

- how reporting entity's actions and operations accord with legislation and with ecologically sustainable development principles;
- the contribution of reporting entity's outputs to meet ecologically sustainable development;
- the effects of the reporting entity's outputs on ecologically sustainable development;
- identification of any measures taken to minimise the impacts of these effects;
- description of mechanisms used for reviewing and increasing the effectiveness of these measures; and
- a statement about the accuracy of data i.e. confidence level.

Under the ACT Government Carbon Neutral Framework, the ACT Government is committed to achieving carbon neutrality in its own operations by 2020. This means demonstrating leadership in reducing greenhouse gas emissions and supporting the achievement of the Territory's legislated greenhouse gas reduction targets. Data must be provided in the format outlined in [Attachment D](#). Detailed guidance is also available at [Attachment D](#).

If a reporting entity's specific data is unable to be disaggregated, the data should represent the reporting entity's proportion of the average from the whole of building data. If the data is unable to be collected, at either building or reporting entity level, an explanation of data difficulties should be provided and the mechanisms being pursued to ensure data collection in future years.

**Support Services:** The Carbon Neutral Government Program Team is available to provide support to agencies in the preparation of data for annual reports.

A workshop focussed on how to collect and report data under this subsection is offered in June each year. For further information, contact the Carbon Neutral Government team on the details below.

**Contact for further information:**

Office of the Commissioner for Sustainability and the Environment, Phone 620 72626

Carbon Neutral Government, EPSDD, Phone 620 57334 or [esp@act.gov.au](mailto:esp@act.gov.au).

## C. Financial Management Reporting

This Part applies to all reporting entities that have financial reporting obligations under the *Financial Management Act 1996*. Territory-owned corporations have financial reporting obligations under the *Territory-owned Corporations Act 1999*.

The Financial Management Act uses different terms to describe public sector bodies and territory entities. It is the responsibility of reporting entities to check whether they are a 'territory authority' for the purpose of the Financial Management Act and the Financial Management (Territory Authorities) Guidelines 2017.

Financial Management Reporting details may be contained in a separate volume.

### Financial Management Analysis

**Basis of requirement:** Financial Management Analysis – Better Practice Guideline:

[http://apps.treasury.act.gov.au/data/assets/pdf\\_file/0010/617914/MDA-Management-Discussion-and-Analysis.pdf](http://apps.treasury.act.gov.au/data/assets/pdf_file/0010/617914/MDA-Management-Discussion-and-Analysis.pdf).

**Report descriptor:** Reporting entities must prepare a Management Discussion and Analysis (MD&A). The MD&A provides a high level narrative of the financial results and health of a directorate or territory agency. The MD&A should enhance annual financial reporting, be understandable and useful to a wide audience, including the Legislative Assembly, which predominantly consists of non-accountants. The MD&A also enables Directors-General of directorates and either Chief Executive Officers or Governing Boards of Territory authorities to fulfil their respective obligations under sections 31(4), 55(4) or 56(4) of the Financial Management Act.

The MD&A should explain the:

- significance of key financial information contained in the annual financial statements;
- strategies that led to the results reported; and
- implications of financial trends for future services/operations of the directorate/public sector body.

The MD&A precedes the audited annual financial statements, but does not form part of the financial statements and hence is not directly subject to audit. However, the Auditor-General will review the MD&A for consistency with information contained in the financial statements, in line with Audit Standard ASA 720 (*The Auditor's Responsibilities Relating to Other Information*) applying to an audit of a financial report. Consequently, the MD&A should be provided with the certified financial report presented to the Audit Office in accordance with the Treasury timetable outlined for Annual Financial Statements.

**Contact for further information:**

Financial Framework Management and Insurance, Economic and Financial Group, CMTEDD, Phone 620 70259.

## Financial Statements

**Basis of requirement:** *Financial Management Act 1996; Territory-owned Corporations Act 1990; ACT Government Accounting Policies; and Model Financial Statements*  
[www.act.gov.au/accounting](http://www.act.gov.au/accounting).

**Report descriptor:** Those directorates, territory authorities and territory-owned corporations that must prepare annual financial statements for the year must include it in the relevant annual report. The annual financial statements must be accompanied by the respective Auditor-General's independent audit report for the year and together these should be provided in an appendix to the annual report. To improve accessibility, it may also be useful to include an index with the financial statements.

The annual financial statements must be prepared in accordance with:

- the relevant legislation;
- Australian Accounting Standards including, where relevant, ACT Government Accounting Policies;
- the Model Financial Statements; and
- the timetable set by CMTEDD.

Amounts may be rounded to the nearest \$1,000 in the financial statements provided:

- rounding is applied consistently; and
- the level of rounding is clearly indicated.

**Directorates and territory authorities** must meet the disclosure requirements set out in the following section of the Financial Management Act:

- For Directorates—sections 27-30.
- For territory authorities—sections 63-66.

**Territory-owned Corporations** must meet the disclosure requirements under section 22 of the *Territory-owned Corporations Act 1990*, and the *Corporations Act 2001*, specifically Chapter 2M, Financial reports and audit.

### Australian Accounting Standards

All entities that are required to prepare annual financial statements for the year must follow the accounting pronouncements of the Australian Accounting Standards Board.

Directorates and territory authorities subject to Financial Management Act reporting requirements must also prepare their annual financial statements in accordance with the:

- Model Financial Statements for the year;
- ACT Government Accounting Policies; and
- relevant guidance released through Treasury Financial Framework memoranda.

Directorates and territory authorities should use the Accounting Policy Papers and Model Financial Statements as tools to understand and meet the ACT Government's accounting policy requirements. In particular, the Model Financial Statement are designed to assist directorates and territory authorities to meet their respective legislative requirements.

#### Contact for further information:

Financial Framework Management and Insurance, Economic and Financial Group, CMTEDD, Phone 620 70259.

## Capital Works

**Report descriptor:** Reporting entities (other than a territory-owned corporation) with capital works must provide an informed review of their capital works program expenditure, and highlight achievements during the year, particularly from the view of key stakeholders and service delivery.

Reports should be structured in the following format and include:

1. Completed projects:
  - show all projects completed during the year;
  - show final costs versus original estimates; and
  - show completion dates versus original estimates.
2. Works still in progress at year end:
  - show year of approval;
  - show revised completion dates; and
  - show revised total project value.
3. A reconciliation of approved financing, expenditure and the directorate/public sector body's financial statements.
4. The contact details of the relevant capital works officer.

These requirements can be presented in a capital works table format, similar to the quarterly reporting templates.

### The Capital Works Table

Projects should be identified individually and split by:

- new works;
- works in progress;
- completed projects; and
- physically but not financially completed projects should be identified.

Projects should also be split by segment or business unit (e.g. roads, hospital, division).

Examples of columns for the table that would meet the information requirements:

- project (purpose of capital works that were not immediately apparent);
- estimated completion date;
- actual completion date (for completed projects);
- original project value;
- revised project value;
- prior year expenditure;
- current year expenditure; and
- total expenditure to date.

Summarise by new works, works in progress and completed projects.

An additional table of Territorial capital works projects may be relevant.

## The Reconciliation Schedules

Reporting entities are required to provide reconciliations of:

- approved current year capital works program financing to capital injection as per cash flow statement;
- current year expenditure to capital injection as per cash flow statement; and
- current year expenditure to purchases of property, plant and equipment as per cash flow statement.

<b>Contact for further information:</b>	Development and Infrastructure Policy Branch, Finance and Budget Division, CMTEDD, Phone 620 53176.
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## Asset Management

**Basis of requirement:** ACT Government Asset Management Strategy and *Financial Management Act 1996*.

**Report descriptor:** Reporting entities (other than a territory-owned corporation) must report on their Asset Management Strategy and address any additional asset management reporting obligations included in other reporting entity documents. Reports should be structured in the format and include (but are not limited to) the provision set out in [Attachment E](#).

<b>Contact for further information:</b>	Development and Infrastructure Policy Branch, Finance and Budget Division, CMTEDD, Phone 620 53176.
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For information about office utilisation rates, contact the Portfolio Management Team, ACT Property Group, CMTEDD, Phone 620 77214.

## Government Contracting

**Basis of requirement:** *Government Procurement Act 2001*; and Government Procurement Regulation 2007.

**Report descriptor:** Reporting entities (other than a territory-owned corporation) must report on their procurement and contracting activities. Projects which are exclusively funded by the Commonwealth or other Territory entities should not be reported on, nor services provided by another ACT Government directorate/public sector body.

The ACT Government Contracts Register records ACT Government Contracts with suppliers of goods, services and works with a value of \$25,000 or more. Reports should include the following contract information taken from the Contracts Register:

Contract Number	Contract Title	Procurement Methodology	Procurement Type	Exemption from Quotation and Tender Threshold requirements	Contractor name	Contract amount	Execution Date	Expiry Date

The contract execution data will be between 1 July and 30 June of the reporting year.

The information may be reformatted for publishing purposes provided that all individual contracts and dollar values are provided.

Reporting entities must report on any exemptions from the secure local jobs code requirements under section 22G of the *Government Procurement Act 2001*. The report should list each exemption granted to the reporting entity under section 22H, the reason for the exemption and whether the reporting entity complied with the requirements to notify the secure local jobs code registrar and council.

If no exemptions have been provided, the annual report should specifically note this.

#### Additional requirements for the 2019-20 reporting year

For the 2019-20 reporting year, reporting entities must report on the Aboriginal and Torres Strait Islander Procurement Policy (ATSIPP) three performance measures. The measures are:

- The number of unique Aboriginal and Torres Strait Islander Enterprises that respond to the reporting entity's tender and quotation opportunities that were issued from the Approved Systems;
- The number of unique Aboriginal and Torres Strait Islander Enterprises attributed a value of addressable spend in the financial year; and
- Percentage of the financial year's addressable spend which is spent with Aboriginal and Torres Strait Islander Enterprises.

The ATSIPP describes how each measure is to be calculated.

In the case of changes to Administrative Arrangements during the reporting year, reporting entities should contact the Tenders ACT team prior to 1 July for advice on extracting the relevant data.

#### **Contact for further information:**

Tenders ACT Team, Procurement ACT, CMTEDD  
Phone 620 77377 or email [tendersACT@act.gov.au](mailto:tendersACT@act.gov.au)

Secure Local Jobs Code Registrar, CMTEDD  
Phone 620 54593

## **Statement of Performance**

**Basis of requirement:** *Financial Management Act 1996*; and ACT Government Performance Management Framework Guide/Strengthening Performance and Accountability: A Framework for the ACT Government

**Report descriptor:** The annual statement(s) of performance must be accompanied by the respective Auditor-General's report of factual findings and together these must be provided in an appendix. The annual statement of performance must be prepared in accordance with the Financial Management Act and the timetable set by CMTEDD.

Directorates and territory authorities (as defined in the Financial Management Act) must meet the disclosure requirements set out in the following sections of the Financial Management Act:

- For Directorates—sections 30A-30D.
- For territory authorities—sections 68-71.

## Directorates

The statement of the performance for a directorate in providing each class of outputs provided during the year must:

- compare the actual annual performance against the projected performance contained in the budget papers for the year; and
- provide details of the extent to which the projected performance criteria contained in the budget in relation to the provision of outputs were satisfied.

The Financial Management (Statement of Performance Scrutiny) Guidelines 2017 specifies that the statement of performance reports on a directorate's accountability indicators only and does not include strategic indicators.

## Territory authorities

The statement of the performance for a Territory authority (subject to part 8 of the Financial Management Act) must assess its performance for the year by reporting against the performance criteria and other measures set out in the authority's budget and/or statement of intent for the year.

For a 'prescribed' Territory authority, as defined by the Financial Management Act, section 68 (3) requires that: 'the statement must include a statement of the performance of the authority in providing each class of outputs set out in the authority's statement of intent for the year and provided by it during the year and, in particular—

- (a) compare the performance of the territory authority in providing each class of the outputs with the forecast of the performance in the authority's statement of intent for the year; and
- (b) give particulars of the extent to which the performance criteria set out in the statement of intent for the provision of the outputs were met.'

The Financial Management (Statement of Performance Scrutiny) Guidelines 2017 clarifies that the performance criteria referred to in section 68(3) are accountability indicators. A prescribed Territory authority's statement of performance is not required to include an authority's strategic indicators listed in the statement of intent for the authority for the year.

Prescribed Territory Authorities are (Financial Management (Territory Authorities prescribed for Outputs) Guidelines 2017):

- ACT Gambling and Racing Commission;
- Canberra Institute of Technology;
- Cultural Facilities Corporation; and
- Legal Aid Commission (A.C.T.).

Directorates and territory authorities **must** submit the financial statement and statement of performance to the Auditor-General no later than the dates specified in the timetable issued by CMTEDD. Early submission will help ensure that the audit of all financial statements is completed in time to meet the Territory's financial reporting deadlines.

### Contact for further information:

Financial Framework Management and Insurance, Economic and Financial Group, CMTEDD, Phone 620 70259.



## Part 3 – Reporting by Exception

Reporting entities are not expected to include annual report content on the following requirements, except where notices of non-compliance have been issued.

### Dangerous Substances

**Basis of requirement:** *Dangerous Substances Act 2004*, section 200.

**Application:** A reporting entities (other than a territory-owned corporation) that has been issued with a notice of non-compliance.

**Report descriptor:** A reporting entity that commits an infringement notice offence against the *Dangerous Substances Act 2004* must provide a statement of the number of notices of noncompliance serviced and matter to which each notice related.

**Contact for further information:**

Worksafe ACT, CMTEDD, Phone 620 54261.

### Medicines, Poisons and Therapeutic Goods

**Basis of requirement:** *Medicines, Poisons and Therapeutic Goods Act 2008*, section 177.

**Application:** A reporting entity (other than a territory-owned corporation) that has been issued with a notice of non-compliance.

**Report descriptor:** Reporting entities that commit an infringement notice offence against the *Medicines, Poisons and Therapeutic Goods Act 2008* must provide a statement of the number of notices of noncompliance serviced and the matter to which each notice related.

**Contact for further information:**

Health Protection Service, Population Health, Protection and Prevention, Health Directorate, Phone 620 51700.

## Part 4 – Annual Report Requirements for specific reporting entities

Part 4 sets out the reporting requirements on subjects that only apply to the annual reports of specific reporting entities.

The Compliance Statement of the annual report must show which sections of the Directions apply and the location of the each section. For the sections that do not apply to a reporting entity, the headings and content can be omitted provided that it is indicated within the compliance statement. For information on the Compliance Statement, including an example, see section 8 Compliance Statement under Part 1 of the Directions.

Note: there are specific directorates and public sector bodies with annual reporting requirements found in legislation other than the Directions and the Financial Management Act. A list of these reporting entities and the relevant legislation are listed in the table below.

<b>Administrative Unit or Public Sector Body</b>	<b>Legislation</b>	<b>Section</b>
Australian Capital Territory Architects Board	<i>Architects Act 2004 and Architects Regulation 2004</i>	64 and regulation 12
City Renewal Authority	City Renewal Authority and Suburban Land Agency Act 2017	14
Commissioner for Sustainability and the Environment	Commissioner for the Environment Act 1993	20, 23
Community Services Directorate	Senior Practitioner Act 2018	50
Gambling and Racing Commission	Gambling and Racing Control Act 1999	46(2)
	Gaming Machine Act 2004	54
Independent Competition and Regulatory Commission	Independent Competition and Regulatory Commission Act 1997	9
Justice and Community Safety Directorate	Terrorism (Extra Temporary Powers) Act 2006	98
	Victims of Crime Act 1994 and Victims of Crime Regulation 2000	21 and regulation 49
Public Trustee	Confiscation of Criminal Assets Act 2003	102, 103, 104
Suburban Land Agency	City Renewal Authority and Suburban Land Agency Act 2017	44

## **Chief Minister, Treasury and Economic Development**

### **Tobacco Compliance Testing**

**Basis of Requirement:** *Tobacco and Other Smoking Products Act 1927*, section 42H.

**Application:** Chief Minister, Treasury and Economic Development Directorate.

**Report descriptor:** An annual report prepared by the Director-General of the Chief Minister, Treasury and Economic Development Directorate must include:

- (a) the number of compliance tests carried out during the financial year;
- (b) the number of contraventions of section 14 of the *Tobacco and Other Smoking Products Act 1927*, (Supply of smoking product to under 18 year olds) detected by the tests; and
- (c) the action taken in relation to the contraventions.

## **Education and Training**

### **Investigation of Complaints**

**Basis of Requirement:** *Education Act 2004*, section 22.

**Application:** Education Directorate.

**Report descriptor:** The report must include details about the number of complaints investigated by the Director-General during the financial year.

### **Teacher Quality Institute**

**Basis of Requirement:** *ACT Teacher Quality Institute Act 2010*.

**Application:** Teacher Quality Institute.

**Report descriptor:** A report prepared by the Institute must include:

- (a) the number of new approved teachers;
- (b) the education programs available for the professional learning and development of teachers; and
- (c) the current assessment and certification standards that are required to be met by teachers.

## **Health**

### **Mental Health**

**Application:** Chief Psychiatrist and Care Coordinator.

**Report descriptor:** The Chief Psychiatrist and Care Coordinator must include statistics in relation to people who have a mental illness/dysfunction during the year. The Chief Psychiatrist is also required to provide details of any arrangements with other States or Territories during the year in relation to people who have a mental illness.

## **City Centre Marketing and Improvements Levy**

**Application:** City Renewal Authority for the 2019-20 reporting year

**Report descriptor:** A report prepared by the City Renewal Authority and approved by the authority board must include a report on the City Centre Marketing and Improvements Levy.

## **Gambling and Racing**

**Application:** Gambling and Racing Commission (the Commission).

### **Report descriptor**

- 1) The Commission must include in its annual report a statistical summary of complaints lodged in relation to compliance with a gaming law (section 31 of the *Gaming and Racing Control Act 1999*) and the results of any investigations resulting from them.
- 2) The Commission must include the following information in relation to the problem gambling assistance fund:
  - the amounts that were paid into the fund during the year;
  - who paid the amounts;
  - who elected to pay an amount under section 163AA (Problem gambling assistance fund—annual payment option);
  - the amounts that were paid out of the fund during the year;
  - who the amounts were paid to; and
  - the purposes for which the amounts were paid.

## **Ministerial and Director-General Directions**

**Application:** Reporting entities (other than a territory-owned corporation) with responsibilities under the following Acts:

- *ACT Teacher Quality Institute Act 2010*;
- *Board of Senior Secondary Studies Act 1997*;
- *Cultural Facilities Corporation Act 1997*;
- *Director of Public Prosecutions Act 1990*;
- *Education Act 2004*;
- *Gambling and Racing Control Act 1999*;
- *Nature Conservation Act 1980*; and/or
- *Planning and Development Act 2007*.

**Report descriptor:** Reporting entities with responsibilities under the above Acts must report on Ministerial Directions and include:

- (a) a copy of any direction; and
- (b) a statement about the action taken during the year to give effect to any direction given (whether before or during the year).

Note: the Director-General of the Education Directorate must include particulars of any direction given by the Director-General under the *Education Act 2004* in that financial year to a particular School Board and not to School Boards generally.

### **Public Land Management Plans**

**Basis of requirement:** *Planning and Development Act 2007* (Planning and Development Act), Chapter 10; and *Nature Conservation Act 2014* (Nature Conservation Act), Chapter 8.

Under section 333 of the Planning and Development Act, a custodian for an area of land is an administrative unit or other public sector body with administrative responsibility for land in the ACT that is unleased land, public land or both. The custodian must prepare plans of management and reserve management plans, under the Planning and Development Act (section 320) and the Nature Conservation Act (section 177) respectively. Both the Planning and Development Act and the Nature Conservation Act detail what must be included in their respective management plans for public land.

**Application:** Reporting entities (other than a territory-owned corporation) required to develop public land management plans under the Planning and Development Act and the Nature Conservation Act.

**Report descriptor:** The annual report must provide a summary of the status of each public land management plan as at the end of the reporting year, including:

- the title of the public land management plan and the year of commencement;
- the online location of the approved public land management plan; and
- the title of any draft public land management plan.

Note: a draft plan in preparation is one for which consultation or assembly processes have commenced but the final plan is not yet approved.

**Contact for further information:**

Environment Division, EPSD, Phone 620 50805.

### **Third Party Insurance**

**Basis of requirement:** *Road Transport (Third-Party Insurance) Act 2008*.

**Application:** Compulsory Third Party (CTP) regulator.

**Report descriptor:** For each financial year, the CTP regulator must publish in the CTP regulator's annual report the average risk premium amount for passenger vehicles.

## Part 5 – Whole of Government Annual Reporting

Part 5 requires whole of government reporting on specific subject matter by particular reporting entity. Whole of government annual reporting is appropriate for information on multi-directorate initiatives and allows for a coordinating directorate to present particular information in the one place on behalf of the ACT Government's 'one government' approach.

It is the responsibility of the coordinating directorate to organise the collection of whole of government information and provide guidance to reporting entities on the information and mechanisms for collecting that information.

The information prepared by the reporting entity must be approved by the reporting entity's Director-General, Chief Executive Officer, Statutory Office Holder or Agency Head, and provided to the coordinating directorate in a timely manner. Information provided by a reporting entity remains the responsibility of the reporting entity's Director-General, Chief Executive Officer, Statutory Office Holder or Agency Head.

The coordinating directorate will present the information in their report. All other reporting entities are not required to repeat this information in their own annual reports, provided that it is presented in a whole of government annual report.

Territory-owned corporations and public sector bodies that do not participate in whole of government annual reporting may still have legislative obligations to report on the subjects below. These reporting requirements must be contained within their own annual report.

### Bushfire Risk Management

**Basis of requirement:** *Emergencies Act 2004*.

**Application:** Reporting entities are required to prepare a Bushfire Operational Plan under the Strategic Bushfire Management Plan (SBM Plan), including a directorate or public sector body which is either a manager of unleased Territory Land or the owner (i.e. lessee or occupier) of Territory Land has reporting requirements under the *Emergencies Act 2004*.

**Coordinating entity and whole of government annual report:** Justice and Community Safety Directorate (JACSD) Media and Communications, Phone 620 77173 or [Jacsmmedia@act.gov.au](mailto:Jacsmmedia@act.gov.au).

**Report descriptor:** Directorates and public sector bodies must give an account of their operations in relation to the SBM Plan, including any approved operational plan, for each area of unleased Territory land, or land occupied by the Territory, used by the reporting entity or someone on behalf of the reporting entity.

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.

<b>Contact for further information:</b>	ACT Rural Fire Service, ACT Emergency Services Agency, JACSD, Phone 620 78609.
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## Human Rights

**Basis of requirement:** *Human Rights Act 2004* (the Human Rights Act)

**Coordinating entity and whole of government annual report:** Justice and Community Safety Directorate (JACSD) Media and Communications, Phone 620 77173 or [Jacsmmedia@act.gov.au](mailto:Jacsmmedia@act.gov.au).

**Report descriptor:** Reporting entities must report on implementation strategies and progress in incorporating human rights standards under the *Human Rights Act 2004* into all aspects of their operations, with reference to the following:

- **education and training of staff on human rights principles:** number of training sessions; training provider, number and policy cohorts that attended (e.g. legal staff, policy staff);
- **reviews undertaken of internal policies and procedures for compatibility with human rights:** any processes undertaken to identify human rights issues raised in policies and procedures and, if no reviews have been undertaken, the reasons for not reviewing and a timetable for future review;
- **any guidelines or checklists developed to incorporate consideration of public authority obligations under s40B of the Human Rights Act in decision making:** identify specific forms, policies or guidance material used by the agency that incorporate consideration of relevant human rights in decision making.
- **any dissemination of information about agency obligations under the Human Rights Act to clients:** identify any information given to clients that explains the human rights of clients and the obligations of the agency to consider these rights in decision making.
- **Human Rights Act considerations included in the complaints handling framework:** provide evidence of human rights considerations being specifically incorporated into the complaints handling processes of the agency.
- **Inclusion of Human Rights Act obligations in contracts and tenders:** provide information about how Human Rights Act obligations are incorporated when outsourcing services, for example, whether contracts and tenders include a requirement for HRA compliance;
- **internal dissemination of information to staff on the legislative scrutiny process:** distribution of Human Rights Commission brochures, JACSD publications and documentation developed by the directorate/public sector body;
- **liaison with the Human Rights Advisors on human rights principles or the legislative scrutiny process:** the number of cabinet submissions prepared and the human rights issues identified as part of these processes (without breaching confidentiality); the number of compatibility statements issued in relation to new legislative proposals developed; and a description of any issues that had to be resolved after consultation with the Human Rights Advisor;
- **reviews or preparations for reviews of existing legislation for compatibility with the Human Rights Act:** human rights issues raised by the existing legislative framework in which they operate; the process for identifying any necessary legislative amendments; and, if no reviews have been undertaken, the reasons for not reviewing legislation and a timetable for future review; and
- **litigation:** a summary of cases before courts or tribunals which have involved arguments concerning the Human Rights Act, along with responses to relevant decisions.

JACSD will issue further advice to reporting entities on the format of this requirement for inclusion in the JACSD Annual Report.

<b>Contact for further information:</b>	Human Rights Advisor, Legislation, Policy and Programs Branch, JACSD, Phone 620 70595.
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## Legal Services Directions

**Coordinating entity and whole of government annual report:** Justice and Community Safety Directorate (JACSD) Media and Communications, Phone 620 77173 or [Jacsmmedia@act.gov.au](mailto:Jacsmmedia@act.gov.au).

**Basis of requirement:** Under section 15 of the *Law Officers Act 2011*, reporting entities must report the measures taken by them during the reporting year to ensure compliance with the legal services directions issued under section 11, such as the *Law Officers (General) Legal Services Directions 2012* and Model Litigant Guidelines 2010. Directorates are also required to provide information concerning any breaches of the legal services directions during the reporting year.

JACSD will issue further advice to reporting entities on the format of this requirement for inclusion in the JACSD Annual Report.

<b>Contact for further information:</b>	Media and Communications, Governance, JACSD, Phone 620 77173 or <a href="mailto:Jacsmmedia@act.gov.au">Jacsmmedia@act.gov.au</a> .
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## Territory Records

**Basis of requirement:** *Territory Records Act 2002*

**Application:** All reporting entities.

**Coordinating entity:** Director of Territory Records, CMTEDD

**Report descriptor:** Reporting entities must provide a statement that:

- provides the date at which the most recent Records Management Program was approved by the reporting entity's Principal Officer and submitted to the Director of Territory Records;
- provides details of how the public can inspect the Records Management Program as required by section 21(1) of the Territory Records Act;
- outlines the arrangements for preserving records containing information that may allow people to establish links with their Aboriginal or Torres Strait Islander heritage;
- outlines the areas on which the reporting entity intends to focus in the coming reporting period to improve its records management capabilities; and
- for Directorates—indicates whether a recordkeeping maturity assessment has been completed in conjunction with the Territory Records Office during the reporting period.

<b>Contact for further information:</b>	Director of Territory Records, Territory Records Office, CMTEDD, Phone 620 70194.
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## Part 6 – State of the Service report

The Head of the Service must prepare a state of the service report about the operation of the public service. The report must also include an account of the management of the public sector and information in relation to the Public Sector Standards Commissioner.

The State of the Service Report does not need to comply with any other part of the Directions outside of Part 6.

The Head of Service will determine the format and content of the State of the Service Report, subject to the requirements of the Annual Reports Act.

**Coordinating entity:** Workforce Capability and Governance Division, CMTEDD

**Application:** Directorates and public sector bodies must comply with this part. The Head of Service may request territory entities, officers of the Assembly and the office of the Legislative Assembly to provide information for inclusion into the State of the Service Report in order to support the collective culture in the ACT public sector that supports the ACT community and to allow the Head of Service to fulfil the legislative obligation to include an account of the management of the public sector.

To meet the reporting requirements, the Head of the Service (through Deputy Director-General Workforce Capability and Governance Division, CMTEDD) will request reporting entities to complete an agency survey.

The aim of the agency survey is to collect data on the outcomes delivered under the Respect, Equity and Diversity (RED) Framework and identify how the values under the ACTPS Code of Conduct are being embedded into workplace culture. These objectives are met through collecting and analysing information via the Agency Survey on the following topics:

- the significant achievements, awards and recognition received throughout the reporting period;
- learning and development activities provided by directorates and public sector bodies;
- human resource strategies employed by directorates and public sector bodies (i.e. attraction and retention, Attraction and Retention Incentives (ARIns), workforce planning, managing performance);
- disciplinary action and preventing bullying and harassment; and
- the tools and measures used by directorates and public sector bodies to implement the RED Framework and employment Strategies for Aboriginal and Torres Strait Islander Peoples and People with Disability.

Reporting entities must return completed survey to the Deputy Director-General Workforce Capability and Governance in a timeline manner. The agency survey must be approved by the Director-General or the head of the public sector body.

At a minimum, the state of the service report should include the following topics or provide links to an ACT Government website where this information is already publicly available:

## Workforce Profile

**Report descriptor:** The workforce profile including the following information at a minimum, at whole of government level and by directorate/classification where indicated:

- FTE and headcount by agency;
- FTE and headcount by gender;
- headcount by classification and gender;
- headcount by employment category and gender by agency;
- headcount by diversity group (Aboriginal and Torres Strait Islander Peoples, culturally and linguistically diverse, people with disability) by agency;
- headcount by age group, gender and average length of service; and
- recruitment and separation rates by classification group and agency.

The report must also include information on Attraction and Retention Incentives (ARins), Special Employment Arrangements (SEAs), a benefit under an Australian Workplace Agreement (AWA) and/or any other instrument that provides an employee with remuneration that is supplementary to their salary as defined in the relevant enterprise agreement. This information should include:

- the number of ARins, SEAs and AWAs at the end of the reporting year;
- the number of new ARins commenced during the reporting year;
- the number of ARins for employees who have transferred from SEAs during the reporting year;
- the number of ARins, SEAs and AWAs terminated during the reporting year; and
- the number of ARins and/or SEAs providing for privately plated vehicles at the end of the reporting year.

The report must also indicate the range of classifications that ARins and/or SEAs covered (e.g. SOGB to SOGA), including the remuneration of those classifications as at the end of the reporting year.

Reporting entities must provide this information to the Head of Service.

Note: ARins and SEAs that terminate on 30 June and recommence on 1 July are not considered to be terminated or to be “new” for reporting purposes.

Reporting entities that provide this information for inclusion into the State of the Service are not to include this information in their annual report.

Data from Shared Services for this reporting category will be used where applicable.

## Culture and Behaviour

**Report descriptor:** an analysis of the culture and behaviour across the ACT public sector.

Reporting entities will be requested via the agency survey to provide the outcomes delivered by strategies under the ACTPS Respect, Equity and Diversity (RED) Framework (or equivalent), and identify how the values under the Code of Conduct - Respect, Integrity, Innovation and Collaboration – are being embedded into the ACT public service culture.

## Public Interest Disclosure

**Report descriptor:** The state of the service report must include information on all directorates and public sector bodies in the public sector and include details relating to the reporting year:

- Number of claimed Public Interest Disclosures received;
- Number of claims assessed by relevant entity as meeting definition of disclosable conduct under the *Public Interest Disclosure Act 2012* (the PID Act);
- Number of claims investigated;
- Number of claims not investigated by virtue of Section 20 of the PID Act.

Under Section 25 of the PID Act, reporting entities are required to keep the Public Sector Standards Commissioner updated on the management of Public Interest Disclosures.

The state of service report **must not** include protected information that may inadvertently identify individuals.

If a reporting entity does not contribute or provide input into the State of the Service Report, the entity must include these reporting requirements for Public Interest Disclosure in their annual report.

Reporting entities that provide this Public Interest Disclosure information for inclusion into the State of the Service are not to include this information in their annual report.

## Public Sector Standards Commissioner

**Report descriptor:** The state of the service report must include information about investigations conducted by the Public Sector Standards Commissioner and any exercise of a function given to the commissioner under an Act.

**Contact for further information:**

Workforce Capability and Governance Division, CMTEDD,  
Phone 620 76502 or [psm@act.gov.au](mailto:psm@act.gov.au).

## Attachment A: Public sector bodies' reporting requirements

**Table A.1 - Public sector bodies that are required to provide a standalone report**

Public sector body	Responsible Minister
ACT Insurance Authority	Minister for Government Services and Procurement
Building and Construction Industry Training Fund Authority	Minister for Vocational Education and Skills
Commissioner for Sustainability and the Environment	Minister for the Environment and Heritage
Cultural Facilities Corporation	Minister for the Arts and Cultural Events
Director of Public Prosecutions	Attorney-General
Gambling and Racing Commission	Minister for Business and Regulatory Services
Human Rights Commission (incorporating Public Advocate of the ACT and Victims of Crime Commissioner)	Minister for Justice, Consumer Affairs and Road Safety
Independent Competition and Regulatory Commission	Treasurer
Inspector of Correctional Services	Minister for Corrections and Justice Health
Legal Aid Commission	Attorney-General
Long Service Leave Authority	Minister for Employment and Workplace Safety
Public Trustee and Guardian	Attorney-General

**Table A.2 - Public sector bodies that are required to have their report annexed or subsumed into a director-general annual report**

Column 1 Directorate	Column 2 Public sector bodies with annual reports annexed to the affiliated Directorate's annual report	Column 3 Public sector bodies with annual report information subsumed within the affiliated Directorate's annual report
<b>Canberra Health Services Directorate</b>	Nil	Nil
<b>Chief Minister, Treasury and Economic Development Directorate</b>	<ul style="list-style-type: none"> <li>a) ACT Architects Board</li> <li>b) ACT Compulsory Third-Party Insurance Regulator</li> <li>c) ACT Construction Occupations</li> <li>d) ACT Executive</li> <li>e) ACT Government Procurement Board</li> <li>f) Default Insurance Fund Manager</li> <li>g) Director of Territory Records</li> <li>h) Environment Protection Authority</li> <li>i) Lifetime Care and Support Fund</li> <li>j) Office of the Nominal Defendant for the ACT</li> </ul>	<ul style="list-style-type: none"> <li>a) Work Safety Commissioner</li> </ul>

	k) Public Sector Workers' Compensation Fund	
<b>Community Services Directorate</b>	Nil	a) Housing ACT
<b>Education Directorate</b>	a) ACT Teacher Quality Institute b) Board of Senior Secondary Studies	Nil
<b>Environment, Planning and Sustainable Development Directorate</b>	a) ACT Heritage Council b) Conservator of Flora and Fauna c) Energy Efficiency (Cost of Living) Improvement Administrator	d) Chief Planning Executive e) Climate Change Council
<b>ACT Health Directorate</b>	a) ACT Care Coordinator b) Calvary Health Care Ltd c) Chief Psychiatrist d) Human Research Ethics Committee e) ACT Local Hospital Network Directorate f) Radiation Council	Nil
<b>Justice and Community Safety Directorate</b>	a) Sentence Administration Board	a) Emergency Services Commissioner b) Parliamentary Counsel c) Solicitor-General for the Territory
<b>Transport Canberra and City Services Directorate</b>	a) ACT Public Cemeteries Authority	a) ACT Veterinary Practitioners Board b) Animal Welfare Authority

*Note 1* Under section 7(2)(b) of the Act, the following public sector bodies must prepare a public sector annual report:

- the architects board (see *Architects Act 2004*, s 67)
- the city renewal authority (see *City Renewal Authority and Suburban Land Agency Act 2017*, s 14)
- the construction occupations registrar (see *Construction Occupations (Licensing) Act 2004*, s 112)
- the suburban land agency (see *City Renewal Authority and Suburban Land Agency Act 2017*, s 44)
- the victims services scheme (see *Victims of Crime Act 1994*, s 21).

*Note 2* ICON Water and Canberra Institute of Technology have not been declared to prepare a public sector body annual report as they are territory entities for the purpose of section 7D, Territory entity annual report, which means that these entities already have an annual reporting obligation under the Annual Reports Act.

## Attachment B: Example of Compliance Statement

The <insert annual report name> must comply with the Annual Report Directions (the Directions) made under section 8 of the Annual Reports Act. The Directions are found at the ACT Legislation Register: [www.legislation.act.gov.au](http://www.legislation.act.gov.au).

The Compliance Statement indicates the subsections, under Parts 1 to 5 of the Directions, that are applicable to <insert reporting entity's name> and the location of information that satisfies these requirements:

### **Part 1 Directions Overview**

The requirements under Part 1 of the Directions relate to the purpose, timing and distribution, and records keeping of annual reports. The <insert annual report name> complies with all subsections of Part 1 under the Directions.

To meet Section 15 Feedback, Part 1 of the Directions, contact details for <insert reporting entity's name> are provided within the <insert annual report name> to provide readers with the opportunity to provide feedback.

### **Part 2 Reporting entity Annual Report Requirements**

The requirements within Part 2 of the Directions are mandatory for all reporting entities and <insert directorate/public sector body name> complies with all subsections. The information that satisfies the requirements of Part 2 is found in the <insert annual report name> as follows:

- A. Transmittal Certificate, see <insert page no. e.g. page 2>
- B. Organisational Overview and Performance, inclusive of all subsections, see <insert page no. range e.g. pages 3 – 29>
- C. Financial Management Reporting, inclusive of all subsections, see <insert page no. range e.g. pages 30 – 40>

### **Part 3 Reporting by Exception**

<insert reporting entity name> has nil information to report by exception under Part 3 of the Directions for the 201X-XX reporting year.

### **Part 4 Directorate and Public Sector Body Specific Annual Report Requirements**

The following subsections of Part 4 of the 2019 Directions are applicable to <insert reporting entity name> and can be found within the <insert annual report name>:

- Ministerial and Director-General Directions, see <insert page no. e.g. page 10>

### **Part 5 Whole of Government Annual Reporting**

All subsections of Part 5 of the Directions apply to <insert directorate/public sector name>. Consistent with the Directions, the information satisfying these requirements is reported in the one place for all ACT Public Service directorates, as follows:

- Bushfire Risk Management, see the annual report of the Justice and Community Safety Directorate;
- Human Rights, see the annual report of the Justice and Community Safety Directorate;

- Legal Services Directions, see the annual report of the Justice and Community Safety Directorate
- Public Sector Standards and Workforce Profile, see the annual State of the Service Report; and
- Territory Records, see the annual report of Chief Minister, Treasury and Economic, Development Directorate.

ACT Public Service Directorate annual reports are found at the following web address: [http://www.cmd.act.gov.au/open\\_government/report/annual\\_reports](http://www.cmd.act.gov.au/open_government/report/annual_reports)

## Attachment C: Work Health Safety reporting

Reporting entities' must provide their data in the format set out in the tables below.

Target 1 – reduce the incidence rate of claims resulting in one or more weeks off work by at least 30 per cent

Financial year	# new 5 day claims	Rate per 1000 employees	Directorate or public sector body Target	ACTPS # new 5 day claims	Rate per 1000 employees	ACTPS Target
2012 - 13						
2013 - 14						
2014 – 15						
2015 – 16						
2016 – 17						
2017 – 18						
2018 – 19						
2019 – 20						
2020 – 21						
2021 - 22						

Target 2: reduce the incidence rate of claims for musculoskeletal disorders (MSD) resulting in one or more weeks off work by at least 30 per cent

Financial year	# new 5 day MSD claims	Rate per 1000 employees	Directorate or public sector body Target	ACTPS # new 5 day MSD claims	Rate per 1000 employees	ACTPS Target
2012 - 13						
2013 - 14						
2014 – 15						
2015 – 16						
2016 – 17						
2017 – 18						
2018 – 19						
2019 – 20						
2020 – 21						
2021 - 22						



## Attachment D: Ecologically Sustainable Development

Reporting entities' must provide their data in the format set out in the table below. Detailed guidance on how to complete the table is also provided below.

### Sustainable Development Performance: Current and Previous Financial Year

Indicator as at 30 June	Unit	Current FY	Previous FY	Percentage change
<b>Stationary energy usage</b>				
Electricity use	Kilowatt hours			
Natural gas use (non-transport)	Megajoules			
Diesel use (non-transport)	Kilolitres			
<b>Transport fuel usage</b>				
Electric vehicles	Number			
Hybrid vehicles	Number			
Hydrogen vehicles	Number			
Total number of vehicles	Number			
Fuel use – Petrol	Kilolitres			
Fuel use – Diesel	Kilolitres			
Fuel use – Liquid Petroleum Gas (LPG)	Kilolitres			
Fuel use – Compressed Natural Gas (CNG)	Gigajoules			
<b>Water usage</b>				
Water use	Kilolitres			
<b>Resource efficiency and waste</b>				
Reams of paper purchased	Reams			
Recycled content of paper purchased	Percentage			
Waste to landfill	Litres			
Co-mingled material recycled	Litres			
Paper & Cardboard recycled (incl. secure paper)	Litres			
Organic material recycled	Litres			
<b>Greenhouse gas emissions</b>				
Emissions from electricity use	Tonnes CO <sub>2</sub> -e			
Emissions from natural gas use (non-transport)	Tonnes CO <sub>2</sub> -e			
Emissions diesel use (non-transport)	Tonnes CO <sub>2</sub> -e			
Emissions from transport fuel use	Tonnes CO <sub>2</sub> -e			
Total emissions	Tonnes CO <sub>2</sub> -e			

## **Completing the table**

Under the ACT Government Carbon Neutral Framework, all ACT Government directorates are required to work towards becoming operationally carbon neutral (to generate no net emissions from their activities) by 2020.

The Framework also requires that all ACT Government directorates develop Resource Management Plans. Key aspects to be identified in agency Resource Management Plans are; environmental goals and objectives, targets for reductions in resource consumption and greenhouse gas emissions, strategies and actions to achieve reductions and staff engagement mechanisms.

As the ACT Government moves towards carbon neutrality in 2020, it is critical that directorates identify resource reduction targets in Resource Management Plans and actively monitor progress through the year against set targets.

As part of their direct **operations**, directorates are required to report annually on their resource usage.

### ***Data Sources***

Much of the data for this table is available from the Enterprise Sustainability Platform (ESP).

It is the responsibility of directorates and public sector bodies to ensure all energy, fleet, water and emission sources are accounted for in reporting data.

For access to or further information about the ESP contact [esp@act.gov.au](mailto:esp@act.gov.au).

### ***Year on year Comparisons***

Data for the previous financial year is required to allow year on year comparisons. It is important to highlight major changes to staff and facilities in annual reports if these are responsible for significant increases or decreases in resource use.

### ***Percentage change***

Should be calculated using the following formula:

$$\text{Percentage change} = \left[ \left( \frac{\text{current FY}}{\text{previous FY}} \right) - 1 \right] \times 100$$

A negative figure represents a decrease in resource use.

### ***Energy***

Stationary energy use is for non-transport uses only. For example natural gas used for heating and bulk diesel purchased for backup generators.

### ***Transport***

Electricity used to charge electric vehicles from ACT Government charging points will be included in the 'stationary energy - electricity use' measure and does not need to be reported separately at this time.

## Waste

Paper purchases:

- Number of reams of paper purchased can be collected from the corporate area of your directorate/public sector body.
- Percentage of recycled paper purchased is a record of the percentage of recycled paper used by a directorate/public sector body. Below is an example of how to calculate the total recycled content of your paper:

20 reams of 50% recycled content printing paper	$(20 \times 0.5)$	=	10
5 reams of 80% recycled content printing paper	$(5 \times 0.8)$	=	4
5 reams of 100% recycled content printing	$(5 \times 1.0)$	=	5
5 reams of coloured paper with no recycled content	$(5 \times 0)$	=	0

$10 + 4 + 5 + 0 = 19$  (total recycled content). This figure divided by total reams is your result. In this example  $19 / 35 = 0.543$ . Therefore the recycled content of paper is 54%.

Waste and recycled materials:

- Waste to landfill, co-mingled material, paper, cardboard and organic recycling information can be provided either by directorate/public sector body waste service provider or can be estimated in the following way:
- **Total (L) = capacity of bins (L) x No. of bins x No. of times emptied over a year**
- $1\text{m}^3 = 1000\text{L}$
- Co-mingled material relates to mixed plastics, glass/cartons and metals (like your yellow bins at home).
- Paper and cardboard recycled refers to the combined total of secure and non-secure paper and cardboard recycled.
- Organic material refers to food scraps and other organic materials.
- If you are an Actsmart accredited site, contact [actsmartbusiness@act.gov.au](mailto:actsmartbusiness@act.gov.au) for a copy of your scorecard which provides you with this information.

## Greenhouse gas emissions

Emissions from all emission sources can be extracted from the Enterprise Sustainability Platform.

The Enterprise Sustainability Platform is maintained with the latest emissions factors. Emission factors for electricity are revised annually and updated in the Enterprise Sustainability Platform on 1 July.

## Attachment E: Assets management

Data from reporting entities must be provided in the format set out below.

1. Assets Managed – Asset managed including information on their value and quantity, new assets, asset disposals and the identification of surplus property, for example:

- The directorate/public sector body managed assets with a total value of \$xxx,xxx m as at 30 June 2017:
- Assets managed include ... show asset grouping and an appropriate measure, for example:

Asset	Appropriate measure
Built property assets (by type i.e. school, health, community, etc.)	no. of properties
Land	area
Infrastructure (e.g. roads, bridges, traffic signals)	number/km
Urban parks	area
Other	(xxxxx)

- During 2016-2017 the following assets were added to the directorate/public sector body's asset register.  
*Insert asset details*
- During 2016-2017 the following assets were removed from the directorate/public sector body's asset register.  
*Insert asset and reason for disposal*
- On 30 June 2017 the directorate/public sector body had 'xx' properties which were not being utilised by the directorate/public sector body or have been identified as potentially surplus. These are:  
*Insert asset and action i.e. leased to non-government organisations, vacant, under evaluation, to be transferred to Property Group – TCCS, or being used by other government agencies.*

2. Assets Maintenance and Upgrade – including information on asset upgrades and condition of assets.

- Asset upgrades (not including works funded and reported through the capital works program) completed during (*the relevant financial year*) were:  
*Insert asset and summary of upgrade*
- For (asset type) the expenditure on repairs and maintenance was '\$xxx,xxx' which represented 'xx' percent of the asset replacement value (or other appropriate performance measure)
- The directorate/public sector body conducted 'xx' audits (condition, hazardous materials, building etc.) of its assets in 2014-2015. *Insert asset type, percentage of assets audited, condition of asset*

3. Office Accommodation – Office accommodation including details of office utilisation rates at 30 June (*in the relevant financial year*), buildings occupied; area occupied in each building; and number of occupants in each building.
- The directorate/public sector body employs ‘x,xxx’ employees occupying ‘xx,xxx’ m<sup>2</sup> at the following sites:  
*Location 1 (insert building name, number of staff and area occupied)*  
*Location 2; etc...*  
*The average area occupied by each employee is ‘xx.x’ m<sup>2</sup>.*
  - A further ‘x,xxx’ staff (FTE) are employed in non-office environments. These include: ‘xxx’ staff in (*insert building type and function i.e. schools/teachers, depots/rangers, hospital/medical*).