

Public Governance, Performance and Accountability Rule 2014

made under the

Public Governance, Performance and Accountability Act 2013

**Compilation No. 12**

**Compilation date:** 18 November 2016

**Includes amendments up to:** F2016L01772

**Registered:** 7 December 2016

**About this compilation**

**This compilation**

This is a compilation of the *Public Governance, Performance and Accountability Rule 2014* that shows the text of the law as amended and in force on 18 November 2016 (the ***compilation date***).

The notes at the end of this compilation (the ***endnotes***) include information about amending laws and the amendment history of provisions of the compiled law.

**Uncommenced amendments**

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

**Application, saving and transitional provisions for provisions and amendments**

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

**Editorial changes**

For more information about any editorial changes made in this compilation, see the endnotes.

**Modifications**

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

**Self-repealing provisions**

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

Contents

Chapter 1—Introduction 1

Part 1‑1—Introduction 1

Division 1—Preliminary 1

1 Name of rule 1

3 Authority 1

Division 2—Definitions 2

4 Definitions 2

Part 1‑2—Provisions relating to the Dictionary in the Act 4

5 Government business enterprise 4

6 Listed entities 4

7 Listed law enforcement agency 5

Chapter 2—Commonwealth entities and the Commonwealth 6

Part 2‑1—Core provisions about Commonwealth entities and the Commonwealth 6

7A Commonwealth entities and their accountable authorities—bodies corporate established under a law of the Commonwealth 6

8 Accountable authorities—listed entities 7

9 Officials 7

Part 2‑2—Accountable authorities and officials 9

Division 1—Requirements applying to accountable authorities 9

10 Preventing, detecting and dealing with fraud 9

11 Recovery of debts 9

Division 2—Officials’ duty to disclose interests 11

Subdivision A—When duty does not apply 11

12 When duty does not apply 11

Subdivision B—Officials who are the accountable authority 12

13 Officials who are the accountable authority—how and when to disclose interests 12

Subdivision C—Officials who are members of the accountable authority 13

14 Officials who are members of the accountable authority—how and when to disclose interests 13

15 Officials who are members of the accountable authority—consequences of having interests 13

Subdivision D—Other requirements to disclose material personal interests 15

16 Officials who are not the accountable authority or a member of the accountable authority 15

16A Certain officials appointed under a law to a body—how and when to disclose interests 15

16B Certain officials appointed under a law to a body—consequences of having interests 16

16C Application of sections 16A and 16B to accountable authorities or members of accountable authorities who are also ex officio members of a body 17

Subdivision E—Effect of contravention of duty to disclose interests 18

16D Effect of contravention of duty to disclose interests 18

Part 2‑3—Planning, performance and accountability 19

Division 1—Planning and budgeting 19

16E Corporate plan for Commonwealth entities 19

Division 2—Performance of Commonwealth entities 22

16F Annual performance statements for Commonwealth entities 22

Division 3—Audit Committee for Commonwealth entities 24

17 Audit committee for Commonwealth entities 24

Division 3A—Annual report for Commonwealth entities 26

Subdivision A—Annual report for non‑corporate Commonwealth entities 26

17AA Guide to this Subdivision 26

17AB Parliamentary standards of presentation 26

17AC Plain English and clear design 26

17AD Specific requirements for annual reports 26

17AE Overview of the entity 27

17AF Report on financial performance 27

17AG Information onmanagement and accountability 28

17AH Other mandatory information 31

17AI Letter of transmittal 32

17AJ Aids to access 32

Subdivision B—Annual report for corporate Commonwealth entities 32

17BA Guide to this Subdivision 32

17BB Approval of annual report by accountable authority 33

17BC Parliamentary standards of presentation 33

17BD Plain English and clear design 33

17BE Contents of annual report 33

17BF Disclosure requirements for government business enterprises 35

Division 4—Special reporting requirements 37

17A Commonwealth entities ceasing to exist or functions transferred 37

Part 2‑4—Use and management of public resources 38

Division 1—Commitments of relevant money 38

18 Approving commitments of relevant money 38

Division 2—Banking 40

Subdivision A—Banking by corporate Commonwealth entities 40

18A Banking by CSC 40

Subdivision B—Banking or dealing with relevant money received by officials 41

19 Banking of bankable money received by officials 41

20 Otherwise dealing with bankable money received by officials 41

21 Dealing with unbankable money received by officials 42

Division 3—Borrowing 43

21A Borrowing by corporate Commonwealth entities 43

Division 4—Investment 44

22 Investment by the Commonwealth 44

22A Investment by corporate Commonwealth entities 44

Division 5—Insurance 45

23 Insurance obtained by corporate Commonwealth entities 45

Division 6—Authorisations and payments by the Finance Minister 46

24 Authorisations of waivers, modifications of payment terms, set‑offs and act of grace payments 46

25 Payment of amount owed to person at time of death 47

Division 7—Special provisions applying to Ministers only 48

26 Minister to inform Parliament of certain events 48

Part 2‑5—Appropriations 50

27 Receipts of amounts by non‑corporate Commonwealth entities 50

Chapter 3—Commonwealth companies 52

Part 3‑1—Planning and budgeting 52

27A Corporate plan for Commonwealth companies 52

Part 3‑2—Audit committee for Commonwealth companies 53

28 Audit committee for wholly‑owned Commonwealth companies 53

Part 3‑3—Annual report for Commonwealth companies 54

28A Guide to this Part 54

28B Approval of annual report by directors 54

28C Parliamentary standards of presentation 54

28D Plain English and clear design 54

28E Contents of annual report 54

28F Disclosure requirements for government business enterprises 56

Chapter 4—Miscellaneous 57

29AA Modifications of the Act and instruments for CSC 57

29 Other CRF money 58

29A Money that is prescribed not to be other CRF money 59

30 Procurement by corporate Commonwealth entities 59

Chapter 5—Transitional and application provisions 61

Part 1—Amendments made by the Public Governance, Performance and Accountability Amendment (Non‑corporate Commonwealth Entity Annual Reporting) Rule 2016 61

31 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (Non‑corporate Commonwealth Entity Annual Reporting) Rule 2016* 61

Part 2—Amendments made by the Public Governance, Performance and Accountability Amendment (Corporate Commonwealth Entity Annual Reporting) Rule 2016 62

32 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (Corporate Commonwealth Entity Annual Reporting) Rule 2016* 62

Part 3—Amendments made by the Public Governance, Performance and Accountability Amendment (Commonwealth Company Annual Reporting) Rule 2016 63

33 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (Commonwealth Company Annual Reporting) Rule 2016* 63

Schedule 1—Listed entities 64

1 Guide to this Schedule 64

2 Australian Office of Financial Management 64

3 Australian Transaction Reports and Analysis Centre 65

4 Australian National Preventive Health Agency 65

5 Australian Public Service Commission 66

6 Australian Security Intelligence Organisation 66

7 Australian Taxation Office 66

8 Corporations and Markets Advisory Committee 67

10 Digital Transformation Agency 68

11 Geoscience Australia 68

12 IP Australia 69

14 National Competition Council 69

15 National Mental Health Commission 69

16 Office of the Auditing and Assurance Standards Board 70

17 Office of the Australian Accounting Standards Board 71

17A Office of the Fair Work Building Industry Inspectorate 71

18 Office of the Fair Work Ombudsman 71

20 Royal Australian Mint 72

21 Seafarers Safety, Rehabilitation and Compensation Authority 72

Schedule 2—List of requirements 74

1 Guide to this Schedule 74

Endnotes 79

Endnote 1—About the endnotes 79

Endnote 2—Abbreviation key 80

Endnote 3—Legislation history 81

Endnote 4—Amendment history 83

Chapter 1—Introduction

Part 1‑1—Introduction

Division 1—Preliminary

1 Name of rule

This rule is the *Public Governance, Performance and Accountability Rule 2014*.

3 Authority

This rule is made under the *Public Governance, Performance and Accountability Act 2013*.

Division 2—Definitions

4 Definitions

Guide to this section

The purpose of this section is to provide a list of every term that is defined in this rule. A term will either be defined in this section, or in another provision of this rule. If another provision defines the term, this section will have a signpost to that definition.

Some terms that are used in this rule are defined in the Act. Those terms have the same meaning as in the Act. Those terms are not included in this section but can be found in section 8 of the Act.

In this rule:

***Act*** means the *Public Governance, Performance and Accountability Act 2013*.

***annual report*** for a Commonwealth company means the report that includes the reports referred to in paragraph 97(1)(a) of the Act.

***banking day***: see subsection 19(2).

***banking delegation direction***: see subsection 18A(2).

***CSC*** (short for Commonwealth Superannuation Corporation) has the meaning given by section 4 of the *Governance of Australian Government Superannuation Schemes Act 2011*.

***dematerialised security***: see subsection 22(2).

***Department of Defence*** means the Department of State administered by the Minister administering section 1 of the *Defence Act 1903*.

***Department of the Prime Minister and Cabinet*** means the Department of State administered by the Prime Minister.

***enterprise agreement*** has the meaning given by the *Fair Work Act 2009*.

***individual flexibility arrangement*** has the meaning given by the *Fair Work Act 2009*.

***instructions*** of an accountable authority of a Commonwealth entity means instructions given by the accountable authority under section 20A of the Act.

***non‑ongoing APS employee*** has the meaning given by the *Public Service Act 1999*.

***ongoing APS employee*** has the meaning given by the *Public Service Act 1999*.

***proper***, when used in relation to the use and management of other CRF money: see subsection 29(3).

***related entity***: a Commonwealth entity or a company (a ***body***) is a ***related entity*** of a Commonwealth entity or a company (also a ***body***) if:

(a) an individual is the accountable authority of both bodies; or

(b) an individual is a member of the accountable authority, or a director of the board, of both bodies; or

(c) an individual is a member of the accountable authority of one body and a director of the board of the other body; or

(d) an individual is the accountable authority of one body and a member of the accountable authority, or director of the board, of the other body.

***superannuation scheme administered by CSC*** has the meaning given by section 4 of the *Governance of Australian Government Superannuation Schemes Act 2011*.

Part 1‑2—Provisions relating to the Dictionary in the Act

5 Government business enterprise

Guide to this section

The purpose of this section is to identify the Commonwealth entities and Commonwealth companies that are government business enterprises for the purposes of the Act.

This section is made for the definition of ***government business enterprise*** in section 8 of the Act.

(1) Each of the following Commonwealth entities is a government business enterprise:

(b) the Australian Postal Corporation;

(c) Defence Housing Australia.

(2) Each of the following Commonwealth companies is a government business enterprise:

(a) ASC Pty Limited (ACN 008 605 034);

(b) Australian Rail Track Corporation Limited (ACN 081 455 754);

(d) Moorebank Intermodal Company Limited (ACN 161 635 105);

(e) NBN Co Limited (ACN 136 533 741);

even if the company changes its name.

6 Listed entities

Guide to this section

The purpose of this section is to provide that Schedule 1 prescribes certain bodies, persons, groups or organisations to be listed entities.

This section is made for the definition of ***listed entity*** in section 8 of the Act.

Schedule 1 prescribes:

(a) a body, person, group of persons or organisation; or

(b) a combination of bodies, persons, groups of persons or organisations;

to be a listed entity.

7 Listed law enforcement agency

Guide to this section

The purpose of this section is to identify the law enforcement agencies that are listed law enforcement agencies for the purposes of the Act.

This section is made for the definition of ***listed law enforcement agency*** in section 8 of the Act.

Each of the following is a listed law enforcement agency:

(a) the Australian Federal Police;

(b) the Australian Commission for Law Enforcement Integrity;

(c) the Australian Crime Commission.

Chapter 2—Commonwealth entities and the Commonwealth

Part 2‑1—Core provisions about Commonwealth entities and the Commonwealth

7A Commonwealth entities and their accountable authorities—bodies corporate established under a law of the Commonwealth

Guide to this section

The purpose of this section is to identify the bodies corporate, established under a law of the Commonwealth, that are Commonwealth entities. This section also identifies the accountable authority of each entity where the accountable authority is not the governing body of the entity.

This section is made for subparagraph 10(1)(e)(i), and item 4 of the table in subsection 12(2), of the Act.

The following table has effect as follows:

(a) each body corporate referred to in column 1 of an item is a Commonwealth entity;

(b) the accountable authority of the entity is the person or group of persons referred to in column 2 of the item.

| Bodies corporate established under a law of the Commonwealth | | |
| --- | --- | --- |
|  | Column 1 | Column 2 |
| Item | Commonwealth entity | Accountable authority |
| 1 | Anindilyakwa Land Council | The group of persons made up of:  (a) the Chair of the Land Council; and  (b) the Chief Executive Officer of the Land Council. |
| 2 | Central Land Council | The group of persons made up of:  (a) the Chair of the Land Council; and  (b) the Director of the Land Council. |
| 3 | Northern Land Council | The group of persons made up of:  (a) the Chair of the Land Council; and  (b) the Chief Executive Officer of the Land Council. |
| 4 | Tiwi Land Council | The group of persons made up of:  (a) the Chair of the Land Council; and  (b) the Chief Executive Officer of the Land Council. |

8 Accountable authorities—listed entities

Guide to this section

The purpose of this section is to provide that Schedule 1 prescribes certain persons or group of persons to be the accountable authority of a particular listed entity.

This section is made for item 3 of the table in subsection 12(2) of the Act.

Schedule 1 prescribes a person or a group of persons to be the accountable authority of a particular listed entity.

9 Officials

Guide to this section

The purpose of this section is to prescribe certain persons, or classes of persons, to be, or not to be, officials of a Commonwealth entity.

It is made for paragraphs 13(3)(c) and (4)(d), and subsection 13(5), of the Act.

(1) A person, or a person in a class, referred to in column 2 of an item in the following table is an official of the Commonwealth entity referred to in column 1 of that item.

| Persons who are officials of Commonwealth entities | | |
| --- | --- | --- |
|  | Column 1 | Column 2 |
| Item | Commonwealth entity | Persons who are officials |
| 1 | A Commonwealth entity (other than a listed entity) | Any of the following persons whose services are made available to the entityin connection with the performance of any of the entity’s functions:  (a) an official of another Commonwealth entity;  (b) an employee of a Commonwealth company;  (c) an officer or employee of a State or Territory;  (d) an officer or employee of an authority of a State or Territory. |
| 1A | A non‑corporate Commonwealth entity | A person in relation to whom all of the following apply:  (a) the person is an individual who is:  (i) engaged as a consultant or independent contractor to provide services to the entity; or  (ii) an employee of a person engaged as a consultant or independent contractor to provide services to the entity; |
|  |  | (b) the services require the exercise of a particular power, the performance of a particular function, or the discharge of a particular duty, conferred on any person by the Act or a rule made under it;  (c) the individual is capable of being identified by name by the accountable authority of the entity in relation to the exercise of the power, the performance of the function or the discharge of the duty. |
| 2 | The Department of the Prime Minister and Cabinet | A person performing, or assisting in the performance of, the functions of the Independent Auditor under Part 7 of the *Auditor‑General Act 1997*. |
| 3 | The Department of Defence | A member of the Australian Defence Force. |
| 4 | The Coal Mining Industry (Long Service Leave Funding) Corporation | A person engaged as a consultant or independent contractor to the Corporation who:  (a) makes, or participates in making, decisions that affect the whole, or a substantial part, or the operations of the Corporation; or  (b) has the capacity to affect significantly the Corporation’s financial standing. |

(2) A person, or a person in a class, referred to in column 2 of an item in the following table is not an official of theCommonwealth entity referred to in column 1 of that item.

| Persons who are not officials of Commonwealth entities | | |
| --- | --- | --- |
|  | Column 1 | Column 2 |
| Item | Commonwealth entity | Persons who are not officials |
| 1 | The Australian Broadcasting Corporation | A person appointed to an Advisory Council or advisory committee under section 11 of the *Australian Broadcasting Corporation Act 1983*. |
| 2 | The Department of Defence | An officer, instructor or cadet in the Australian Air Force Cadets, the Australian Army Cadets, or the Australian Navy Cadets. |

Part 2‑2—Accountable authorities and officials

Division 1—Requirements applying to accountable authorities

10 Preventing, detecting and dealing with fraud

Guide to this section

The purpose of this section is to ensure that there is a minimum standard for accountable authorities of Commonwealth entities for managing the risk and incidents of fraud.

This section is made for paragraphs 102(a), (b) and (d) of the Act.

The accountable authority of a Commonwealth entity must take all reasonable measures to prevent, detect and deal with fraud relating to the entity, including by:

(a) conducting fraud risk assessments regularly and when there is a substantial change in the structure, functions or activities of the entity; and

(b) developing and implementing a fraud control plan that deals with identified risks as soon as practicable after conducting a risk assessment; and

(c) having an appropriate mechanism for preventing fraud, including by ensuring that:

(i) officials of the entity are made aware of what constitutes fraud; and

(ii) the risk of fraud is taken into account in planning and conducting the activities of the entity; and

(d) having an appropriate mechanism for detecting incidents of fraud or suspected fraud, including a process for officials of the entity and other persons to report suspected fraud confidentially; and

(e) having an appropriate mechanism for investigating or otherwise dealing with incidents of fraud or suspected fraud; and

(f) having an appropriate mechanism for recording and reporting incidents of fraud or suspected fraud.

11 Recovery of debts

Guide to this section

The purpose of this section is to require accountable authorities of non‑corporate Commonwealth entities to pursue the recovery of debts owing to the Commonwealth.

This section is made for paragraph 103(c) of the Act.

The accountable authority of a non‑corporate Commonwealth entity must pursue recovery of each debt for which the accountable authority is responsible unless:

(a) the accountable authority considers that it is not economical to pursue recovery of the debt; or

(b) the accountable authority is satisfied that the debt is not legally recoverable; or

(c) the debt has been written off as authorised by an Act.

Division 2—Officials’ duty to disclose interests

Subdivision A—When duty does not apply

12 When duty does not apply

Guide to this section

The purpose of this section is to set out when an official of a Commonwealth entity is not required to disclose a material personal interest that relates to the affairs of the entity.

This section is made for paragraph 29(2)(a) of the Act.

(1) Subsection 29(1) of the Act does not apply to an official of a Commonwealth entity in the circumstances set out in the following table if the official is the accountable authority, or a member of the accountable authority, of the Commonwealth entity.

Note: Subsection 29(1) of the Act requires an official of a Commonwealth entity who has a material personal interest that relates to the affairs of the entity to disclose details of the interest.

| Circumstances when duty to disclose does not apply | | |
| --- | --- | --- |
| Item | Topic | Circumstances |
| 1 | Official’s remuneration | The interest arises in relation to the official’s remuneration as the accountable authority or a member of the accountable authority. |
| 2 | Insurance against liability | The interest relates to a contract that insures, or would insure, the official against liabilities the official incurs as the accountable authority or a member of the accountable authority (but only if the contract does not make the Commonwealth entity or a subsidiary of the entity the insurer). |
| 3 | Payment or contract relating to indemnity | The interest relates to:  (a) a payment by the Commonwealth entity or a subsidiary of the entity in relation to an indemnity permitted under section 61 of the Act; or  (b) a contract relating to an indemnity permitted under section 61 of the Act. |
| 4 | Official is a member of governing body of subsidiary | The interest:  (a) is in a contract, or a proposed contract:  (i) with; or  (ii) for the benefit of; or  (iii) on behalf of;  a subsidiary of the Commonwealth entity; and  (b) arises merely because the official is, or is a member of, the governing body of the subsidiary. |

(2) Subsection 29(1) of the Act also does not apply to an official of a Commonwealth entity who is a member of a Land Council established under section 21 of the *Aboriginal Land Rights (Northern Territory) Act 1976* if the interest arises because:

(a) the official is a traditional Aboriginal owner in relation to land (within the meaning of that Act); or

(b) the official has an entitlement to enter land, and use or occupy that land, under section 71 of that Act.

Subdivision B—Officials who are the accountable authority

13 Officials who are the accountable authority—how and when to disclose interests

Guide to this section

The purpose of this section is to ensure that there are consistent requirements for how and when an official who is the accountable authority of a Commonwealth entity must disclose material personal interests that relate to the affairs of the entity.

The official may also need to disclose interests in accordance with section 16A.

If the *Public Service Act 1999* also applies to the official, there is a similar, but separate, requirement in subsection 13(7) of that Act to disclose material personals interests in connection with APS employment.

This section is made for paragraph 29(2)(b) of the Act.

(1) An official of a Commonwealth entity who:

(a) is the accountable authority of the entity; and

(b) has a material personal interest that relates to the affairs of the entity;

must disclose that interest, in writing, to the entity’s responsible Minister.

(2) The disclosure must include details of:

(a) the nature and extent of the interest; and

(b) how the interest relates to the affairs of the entity.

(3) The official must make the disclosure:

(a) as soon as practicable after the official becomes aware of the interest; and

(b) if there is a change in the nature or extent of the interest after the official has disclosed the interest under this section—as soon as practicable after the official becomes aware of that change.

Subdivision C—Officials who are members of the accountable authority

14 Officials who are members of the accountable authority—how and when to disclose interests

Guide to this section

The purpose of this section is to ensure that there are consistent requirements for how and when an official who is a member of the accountable authority of a Commonwealth entity must disclose material personal interests that relate to the affairs of the entity.

The official may also have to disclose interests in accordance with section 16A.

This section is made for paragraph 29(2)(b) of the Act.

(1) An official of a Commonwealth entity who:

(a) is a member of the accountable authority of the entity; and

(b) has a material personal interest that relates to the affairs of the entity;

must disclose that interest, orally or in writing, to each other member of the accountable authority.

(2) The disclosure must include details of:

(a) the nature and extent of the interest; and

(b) how the interest relates to the affairs of the entity.

(3) The official must make the disclosure at a meeting of the members of the accountable authority:

(a) as soon as practicable after the official becomes aware of the interest; and

(b) if there is a change in the nature or extent of the interest after the official has disclosed the interest under this section—as soon as practicable after the official becomes aware of that change.

(4) The official must ensure that the disclosure is recorded in the minutes of the meeting.

15 Officials who are members of the accountable authority—consequences of having interests

Guide to this section

The purpose of this section is to restrict members of an accountable authority of a Commonwealth entity who have a material personal interest that relates to the affairs of the entity from being present, or voting, at a meeting on a matter in which the member has the interest.

The official may also need to disclose interests in accordance with section 16A.

This section is made for paragraph 29(2)(c) of the Act.

(1) This section applies to an official of a Commonwealth entity who:

(a) is a member of the accountable authority of the entity; and

(b) has a material personal interest that relates to the affairs of the entity.

Consequences of having interest

(2) If a matter in which the official has the interest is being considered at a meeting of the members of the accountable authority, the official must not:

(a) be present while the matter is being considered at the meeting; or

(b) vote on the matter.

(3) However, if:

(a) the responsible Minister for the entity has declared, in writing, that the official may be present or vote (or both); or

(b) the members of the accountable authority who do not have a material personal interest in the matter have decided that the official is not disqualified from being present or voting (or both), and the decision is recorded in the minutes of a meeting of the members;

then the official may be present or vote (or both) in accordance with the declaration or decision.

Minister’s declaration

(4) The responsible Minister for the entity may declare in writing that the official may:

(a) be present while the matter is being considered at the meeting; or

(b) vote on the matter; or

(c) be present while the matter is being considered at the meeting and vote on the matter.

(5) The responsible Minister may only make the declaration if:

(a) the number of members of the accountable authority entitled to be present and vote on the matter would be less than the quorum for a meeting of the accountable authority if the official were not allowed to be present or vote on the matter at the meeting; or

(b) the matter needs to be dealt with urgently; or

(c) there is a compelling reason for the matter being dealt with at the meeting.

Subdivision D—Other requirements to disclose material personal interests

16 Officials who are not the accountable authority or a member of the accountable authority

Guide to this section

Section 29 of the Act requires an official of a Commonwealth entity who has a material personal interest that relates to the affairs of the entity to disclose that interest. The purpose of this section is to set out how the official must disclose the interest. It requires the official to disclose the interest in accordance with the accountable authority’s instructions.

If the *Public Service Act 1999* also applies to the official, there is a similar, but separate, requirement in subsection 13(7) of that Act to disclose material personal interests in connection with APS employment.

This section is made for paragraph 29(2)(b) of the Act.

An official of a Commonwealth entity who:

(a) is not the accountable authority, or a member of the accountable authority, of the entity; and

(b) has a material personal interest that relates to the affairs of the entity;

must disclose that interest in accordance with any instructions given by the accountable authority of the entity.

16A Certain officials appointed under a law to a body—how and when to disclose interests

Guide to this section

The purpose of this section is to ensure that there are consistent requirements for how and when certain officials of Commonwealth entities who are appointed to bodies under a law must disclose material personal interests that relate to the affairs of the entity.

This section is made for paragraph 29(2)(b) of the Act.

(1) This section applies to an official of a Commonwealth entity if:

(a) the official is appointed under a law as a member (an ***appointed member***) of a body (other than a body that is the accountable authority of a Commonwealth entity) that is:

(i) a committee, council or other body; or

(ii) the entity itself; and

(b) all appointed members of the body are officials of the entity; and

(c) the official has a material personal interest that relates to the affairs of the entity.

Requirement to disclose interest

(2) The official must disclose that interest, orally or in writing, to each other appointed member of the body.

(3) The disclosure must include details of:

(a) the nature and extent of the interest; and

(b) how the interest relates to the affairs of the entity.

(4) The official must make the disclosure at a meeting of the appointed members of the body:

(a) as soon as practicable after the official becomes aware of the interest; and

(b) if there is a change in the nature or extent of the interest after the official has disclosed the interest under this section—as soon as practicable after the official becomes aware of that change.

(5) The official must ensure that the disclosure is recorded in the minutes of the meeting.

16B Certain officials appointed under a law to a body—consequences of having interests

Guide to this section

The purpose of this section is to restrict certain officials of Commonwealth entities, who are appointed under a law and have a material personal interest in a matter, from being present, or voting, at a meeting on the matter. It is made for paragraph 29(2)(c) of the Act.

(1) This section applies to an official of a Commonwealth entity if:

(a) the official is appointed under a law as a member (an ***appointed member***) of a body (other than a body that is the accountable authority of a Commonwealth entity) that is:

(i) a committee, council or other body; or

(ii) the entity itself; and

(b) all appointed members of the body are officials of the entity; and

(c) the official has a material personal interest that relates to the affairs of the entity; and

(d) a matter in which the official has the interest is being considered at a meeting of the appointed members of the body.

(2) Unless the appointed members otherwise determine, the official must not:

(a) be present during any consideration by those members on the matter; or

(b) vote on the matter.

(3) For the purposes of making a determination under subsection (2), the official must not:

(a) be present during any consideration by the appointed members for the purpose of making the determination; or

(b) take part in making the determination.

(4) The official must ensure that a determination under subsection (2) is recorded in the minutes of the meeting.

16C Application of sections 16A and 16B to accountable authorities or members of accountable authorities who are also ex officio members of a body

Guide to this section

The purpose of this section is to treat an accountable authority, or a member of an accountable authority, who is also an ex officio member of a body referred to in section 16A or 16B in the same way as the other members who are appointed to the body.

The accountable authority must also comply with whichever of sections 13, 14 or 15 applies.

This section is made for paragraphs 29(2)(b) and (c) of the Act.

(1) If a person is:

(a) the accountable authority, or a member of the accountable authority, of a Commonwealth entity; and

(b) also a member of a body referred to in section 16A or 16B; and

(c) the person is not appointed as a member of the body, but is a member of the body as a result of holding the position in the entity to which the person was appointed;

sections 16A and 16B apply to the person in his or her capacity as a member of the body as if he or she were an appointed member of the body as referred to in paragraphs 16A(1)(a) and 16B(1)(a).

(2) This section does not limit the operation of sections 13 to 15.

Subdivision E—Effect of contravention of duty to disclose interests

16D Effect of contravention of duty to disclose interests

Guide to this section

The purpose of this section is to provide that certain transactions are not invalid solely because an official of a Commonwealth entity contravened his or her duty, under section 29 of the Act or this Division, to disclose a material personal interest that relates to the affairs of the entity.

This section is made for subsection 102(2) of the Act.

A contravention by an official of a Commonwealth entity of section 29 of the Act or of this Division does not affect the validity of any act, transaction, agreement, instrument, resolution or other thing.

Part 2‑3—Planning, performance and accountability

Division 1—Planning and budgeting

16E Corporate plan for Commonwealth entities

Guide to this section

The purpose of this section is to set out matters that the accountable authority of a Commonwealth entity must include in the entity’s corporate plan.

The corporate plan may also include other matters and, for some Commonwealth entities, the Act (see subsections 35(3) and (5)) or the entity’s enabling legislation may require that other matters be included in the plan.

A corporate plan is prepared for a single reporting period for a Commonwealth entity. However, each plan must cover at least 4 reporting periods: the reporting period for which the plan is prepared and at least the following 3 reporting periods.

This section is made for subsections 35(1) and (2) of the Act.

Period corporate plan must cover

(1) The corporate plan for a Commonwealth entity must cover a period of at least 4 reporting periods for the entity, starting on the first day of the reporting period for which the plan is prepared under paragraph 35(1)(a) of the Act.

Matters that must be included in corporate plan

(2) The following table sets out the matters that must be included in the corporate plan:

| Matters to be included in a Commonwealth entity’s corporate plan | | |
| --- | --- | --- |
| Item | Topic | Matters to be included |
| 1 | Introduction | The following:  (a) a statement that the plan is prepared for paragraph 35(1)(b) of the Act;  (b) the reporting period for which the plan is prepared;  (c) the reporting periods covered by the plan. |
| 2 | Purposes | The purposes of the entity. |
| 3 | Environment | The environment in which the entity will operate for each reporting period covered by the plan. |
| 4 | Performance | For each reporting period covered by the plan, a summary of:  (a) how the entity will achieve the entity’s purposes; and  (b) how any subsidiary of the entity will contribute to achieving the entity’s purposes; and  (c) how the entity’s performance will be measured and assessed in achieving the entity’s purposes, including any measures, targets and assessments that will be used to measure and assess the entity’s performance for the purposes of preparing the entity’s annual performance statements under section 16F. |
| 5 | Capability | The key strategies and plans that the entity will implement in each reporting period covered by the plan to achieve the entity’s purposes. |
| 6 | Risk oversight and management | A summary of the risk oversight and management systems of the entity for each reporting period covered by the plan (including any measures that will be implemented to ensure compliance with the finance law). |

Corporate plan must be published

(3) The corporate plan must be published on the entity’s website by the last day of the second month of the reporting period for which the plan is prepared.

(4) However, if the accountable authority considers that the corporate plan contains information that:

(a) is confidential or commercially sensitive; or

(b) could prejudice national security;

then only so much of the corporate plan that does not contain that information must be published under subsection (3).

Corporate plan must be given to Ministers

(5) The corporate plan, and any version of the plan referred to in subsection (4), must be given to the responsible Minister and the Finance Minister:

(a) as soon as practicable after the plan is prepared; and

(b) before the plan, or the version, is published under subsection (3).

Variation of corporate plan

(6) If the corporate plan is varied during the reporting period for which the plan is prepared and the accountable authority of the entity considers that the variation is significant, then:

(a) this section applies to the plan as varied; and

(b) subsection (3) applies as if it requires the plan to be published as soon as practicable after the plan is prepared (instead of it requiring the plan to be published by the last day of the second month of the reporting period for which the plan is prepared).

Corporate plan for new entity

(7) If the entity is established at the start of, or during, the reporting period for which the plan is prepared, then subsection (3) applies as if it requires the plan to be published as soon as practicable after the plan is prepared (instead of it requiring the plan to be published by the last day of the second month of the reporting period for which the plan is prepared).

Division 2—Performance of Commonwealth entities

16F Annual performance statements for Commonwealth entities

Guide to this section

The purpose of this section is to set out matters that the accountable authority of a Commonwealth entity must include in the entity’s annual performance statements.

The annual performance statements may also include other matters and, for some Commonwealth entities, the entity’s enabling legislation may require that other matters be included in the performance statements.

A Commonwealth entity’s corporate plan and any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement for a reporting period set out how the entity’s performance will be measured and assessed in achieving the entity’s purposes in the reporting period. The entity’s annual performance statements, which set out the results of that measurement and assessment, are included in the entity’s annual report for the reporting period. The measurement and assessment relate only to that particular reporting period, even though the corporate plan sets out how the entity’s performance will be measured and assessed for at least 4 reporting periods.

This section is made for subsection 38(2) and paragraph 39(2)(b) of the Act.

Measuring and assessing entity’s performance

(1) In preparing the annual performance statements for a Commonwealth entity for a reporting period, the accountable authority of the entity must measure and assess the entity’s performance in achieving the entity’s purposes in the reporting period in accordance with the method of measuring and assessing the entity’s performance in the reporting period that was set out in the entity’s corporate plan, and in any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement, that were prepared for the reporting period.

Note: Annual performance statements for a Commonwealth entity must be prepared for a reporting period for the entity and included in the entity’s annual report for that reporting period (see subsection 39(1) of the Act).

Matters that must be included in annual performance statements

(2) The following table sets out the matters that must be included in the annual performance statements for a Commonwealth entity:

| Matters to be included in a Commonwealth entity’s annual performance statements | | |
| --- | --- | --- |
| Item | Topic | Matters to be included |
| 1 | Statements | The following:  (a) a statement that the performance statements are prepared for paragraph 39(1)(a) of the Act;  (b) a statement specifying the reporting period for which the performance statements are prepared;  (c) a statement that, in the opinion of the accountable authority of the entity, the performance statements:  (i) accurately present the entity’s performance in the reporting period; and  (ii) comply with subsection 39(2) of the Act. |
| 2 | Results | The results of the measurement and assessment referred to in subsection (1) of this section of the entity’s performance in the reporting period in achieving its purposes. |
| 3 | Analysis | An analysis of the factors that may have contributed to the entity’s performance in achieving its purposes in the reporting period, including any changes to:  (a) the entity’s purposes, activities or organisational capability; or  (b) the environment in which the entity operated;  that may have had a significant impact on the entity’s performance in the reporting period. |

Division 3—Audit Committee for Commonwealth entities

17 Audit committee for Commonwealth entities

Guide to this section

The purpose of this section is to set out minimum requirements relating to the audit committee for a Commonwealth entity to help ensure that the committee provides independent advice and assurance to the entity’s accountable authority. It is also to require the accountable authority to determine the functions the audit committee is to perform for the entity.

This section does not prevent the same audit committee performing functions for multiple Commonwealth entities.

This section is made for subsection 45(2) of the Act.

Functions of the audit committee

(1) The accountable authority of a Commonwealth entity must, by written charter, determine the functions of the audit committee for the entity.

(2) The functions must include reviewing the appropriateness of the accountable authority’s:

(a) financial reporting; and

(b) performance reporting; and

(c) system of risk oversight and management; and

(d) system of internal control;

for the entity.

Membership of the audit committee

(3) The audit committee must consist of at least 3 persons who have appropriate qualifications, knowledge, skills or experience to assist the committee to perform its functions.

(4) On and after 1 July 2015, the majority of the members of the audit committee must:

(a) for a non‑corporate Commonwealth entity—be persons who are not officials of the entity; or

(b) for a corporate Commonwealth entity—be persons who are not employees of the entity.

(4A) However, a person employed or engaged primarily for the purpose of being a member of the audit committee is to be treated, for the purpose of subsection (4), as not being an official or employee of the entity.

(5) Despite subsections (3) (4) and (4A), the following persons must not be a member of the audit committee:

(a) the accountable authority or, if the accountable authority has more than one member, the head (however described) of the accountable authority;

(b) the Chief Financial Officer (however described) of the entity;

(c) the Chief Executive Officer (however described) of the entity.

Division 3A—Annual report for Commonwealth entities

Subdivision A—Annual report for non‑corporate Commonwealth entities

17AA Guide to this Subdivision

The purpose of this Subdivision is to prescribe requirements for annual reports for non‑corporate Commonwealth entities.

These requirements were approved on behalf of the Parliament by the Joint Committee of Public Accounts and Audit on 2 May 2016.

This Subdivision is made for subsection 46(3) of the Act.

17AB Parliamentary standards of presentation

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

17AC Plain English and clear design

(1) The annual report for a non‑corporate Commonwealth entity must be prepared having regard to the interests of the Parliament and any other persons who are interested in the annual report.

(2) Information included in the annual report must be relevant, reliable, concise, understandable and balanced, including through doing the following, where practicable:

(a) using clear design (for example, through headings and adequate spacing);

(b) defining acronyms and technical terms (for example, in a glossary);

(c) using tables, graphs, diagrams and charts;

(d) including any additional matters as appropriate.

17AD Specific requirements for annual reports

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

(a) a review by the accountable authority of the entity for the period;

(b) an overview of the entity for the period in accordance with section 17AE;

(c) a report on the performance of the entity for the period that includes:

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

(ii) a report on the financial performance of the entity for the period in accordance with section 17AF;

(d) information on the management and accountability of the entity for the period in accordance with section 17AG;

(e) the annual financial statements for the entity for the period in accordance with subsection 43(4) of the Act;

(f) the other mandatory information referred to in section 17AH;

(g) a letter of transmittal in accordance with section 17AI;

(h) aids to access in accordance with section 17AJ.

Note 1: The review by the accountable authority may include a summary of significant issues for the entity, an overview of the entity’s performance and financial results and an outlook for the next reporting period.

Note 2: Other legislation may require non‑corporate Commonwealth entities to include additional matters in the annual report. Guidance material for this section specifies some of that other legislation.

Note 3: For when the annual report must be given to the responsible Minister, see subsection 46(2) of the Act.

17AE Overview of the entity

(1) For the purposes of paragraph 17AD(b), the overview of the entity for the period must include:

(a) a description of the entity, including the following:

(i) the role and functions of the entity;

(ii) an outline ofthe organisational structure of the entity;

(iii) the outcomes and programmes administered by the entity during the period;

(iv) the purposes of the entity as included in the entity’s corporate plan for the period; and

(b) if the entity is a Department of State—an outline of the structure of the portfolio that includes the Department.

(2) If the outcomes and programmes administered by the entity during the period are not the same as the outcomes and programmes included in any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, the report must set out and explain the reasons for the differences.

17AF Report on financial performance

(1) For the purposes of subparagraph 17AD(c)(ii), the report on the financial performance of the entity for the period must include:

(a) a discussion and analysis of the entity’s financial performance during the period; and

(b) a table summarising the total resources of the entity, and the total payments made by the entity, during the period.

Note 1: Guidance material for this section sets out the preferred format of the table mentioned in paragraph (1)(b).

Note 2: The annual performance statements (which deal with the non‑financial performance of the entity) are dealt with in section 16F of this rule.

(2) If there have been or may be significant changes in financial results during or after the reporting period, or from the previous reporting period, the annual report must describe those changes, including in relation to:

(a) the cause of any operating loss of the entity, how the entity has responded to the loss and the actions that have been taken in relation to the loss; and

(b) any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity’s future operation or financial results.

17AG Information onmanagement and accountability

(1) For the purposes of paragraph 17AD(d), this section sets out the requirements for the information on the management and accountability of the entity for the period that is to be included in the annual report.

Corporate governance

(2) The annual report must include the following:

(a) information on compliance with section 10 (which deals with preventing, detecting and dealing with fraud) in relation to the entity during the period;

(b) a certification by the accountable authority of the entity that:

(i) fraud risk assessments and fraud control plans have been prepared for the entity; and

(ii) appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place for the entity; and

(iii) all reasonable measures have been taken to deal appropriately with fraud relating to the entity;

(c) an outline of the structures and processes that are in place for the entity during the period to implement the principles and objectives of corporate governance;

(d) a statement of any significant issue reported to the responsible Minister under paragraph 19(1)(e) of the Act that relates to non‑compliance with the finance law in relation to the entity;

(e) if a statement is included under paragraph (d) of this subsection—an outline of the action that has been taken to remedy the non‑compliance.

External scrutiny

(3) The annual report must include information on the most significant developments during the periodin external scrutiny of the entity, and the entity’s response to that scrutiny, including particulars of:

(a) judicial decisions, or decisions of administrative tribunals or the Australian Information Commissioner,made during the periodthat have had, or may have, a significant effect on the operations of the entity; and

(b) any report on the operations of the entity given during the periodby:

(i) the Auditor‑General, other than a report under section 43 of the Act (which deals with the Auditor‑General’s audit of the annual financial statements for Commonwealth entities); or

(ii) a Committee of either House, or of both Houses, of the Parliament; or

(iii) the Commonwealth Ombudsman; and

(c) any capability reviews of the entity that were released during the period.

Management of human resources

(4) The annual report must include the following:

(a) an assessment of the entity’s effectiveness, at the end of the reporting period, in managing and developing its employees to achieve its objectives;

(b) statistics on the number of APS employees of the entity (including by reference to ongoing APS employees and non‑ongoing APS employees), at the end of that and the previous reporting period, in relation to each of the following:

(i) each classification level of the entity;

(ii) full‑time employees;

(iii) part‑time employees;

(iv) gender;

(v) location;

(vi) employees who identify as Indigenous;

(c) information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts or determinations under subsection 24(1) of the *Public Service Act 1999*, including:

(i) the number of SES employees and non‑SES employees of the entity covered by such agreements, arrangements, contracts or determinations during the period; and

(ii) the salary ranges available during the periodfor APS employees of the entity by classification level; and

(iii) a description of the range of non‑salary benefits provided during the periodby the entity to its employees;

(d) if payments of performance pay are paid to APS employees of the entity—information on that performance pay, including the following:

(i) the number of APS employees of the entity at each classification level who received performance pay during the period;

(ii) the aggregated amount of such payments at each classification level;

(iii) the average amount of such payments, and the range of such payments, at each classification level;

(iv) the aggregate amount of such payments for the entity.

Assets management

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

Purchasing

(6) The annual report must include an assessment of the entity’s performance during the periodagainst the *Commonwealth Procurement Rules*.

Consultants

(7) The annual report must include the following:

(a) a summary statement of the following:

(i) the number of new contracts engaging consultants that were entered into during the period;

(ii) the total actual expenditure during the periodon all such contracts (inclusive of GST);

(iii) the number of ongoing contracts engaging consultants that were entered into during a previous reporting period;

(iv) the total actual expenditure during the period on those ongoing contracts (inclusive of GST);

(b) a statement that “During [reporting period], [specified number] new consultancy contracts were entered into involving total actual expenditure of $[specified million]. In addition, [specified number] ongoing consultancy contracts were active during the period, involving total actual expenditure of $[specified million].”;

(c) a summary of:

(i) the policies of the entity on selecting and engaging consultants; and

(ii) the procedures of the entity for selecting consultants; and

(iii) the main categories of purposes for which consultants were engaged;

(d) a statement that “Annual reports contain information about actual expenditure on contracts for consultancies. Information on the value of contracts and consultancies is available on the AusTender website.”.

Australian National Audit Office access clauses

(8) If the accountable authority of the entity entered, during the period, into a contract that has a value of $100 000 or more (inclusive of GST) with a contractor, and that does not provide for the Auditor‑General to have access to the contractor’s premises, the annual report must include:

(a) the name of the contractor; and

(b) the purpose and value of the contract; and

(c) the reason why a clause allowing such access was not included in the contract.

Exempt contracts

(9) If a contract entered into during the periodby the accountable authority of the entity, or a standing offer, with a value of more than $10 000 (inclusive of GST) has been exempted by the accountable authority from being published in AusTender because it would disclose exempt matters under the *Freedom of Information Act 1982*, the annual report must include:

(a) a statement that the contract or standing offer has been exempted; and

(b) the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.

Procurement initiatives to support small business

(10) The annual report must include the following:

(a) a statement that “[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance’s website.”;

(b) an outline of the ways in which the procurement practices of the entity support small and medium enterprises;

(c) if the entity isconsidered by the Department administered by the Finance Minister as material in nature—a statement that “[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury’s website.”.

Note: Paragraph 5.4 of the *Commonwealth Procurement Rules* deals with the requirements for procurement practices of Commonwealth entities to support small and medium enterprises.

17AH Other mandatory information

(1) For the purposes of paragraph 17AD(f), the other information that must be included in the annual report for the entity for the period is the following:

(a) either:

(i) a statement that “During [reporting period], [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity’s website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance’s website.”; or

(ii) if the entity did not conduct any advertising campaigns during the period—a statement to that effect;

(b) a statement that “Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity’s website].”;

(c) an outline of the mechanisms of the entity for reporting on disability, including a reference to the website where information in relation to those mechanisms can be found;

(d) a reference to the website where information on the entity’s information publication scheme under Part II of the *Freedom of Information Act 1982* can be found;

(e) if a previous annual report for the entity contains any significant statement on a matter of fact which has proved to be wrong in a material respect—information correcting the record.

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

17AI Letter of transmittal

For the purposes of paragraph 17AD(g), the letter of transmittal for the annual report for the entity must:

(a) be signed by the accountable authority of the entity; and

(b) state that the annual report has been prepared for the purposes of:

(i) section 46 of the Act, which requires that an annual report be given to the entity’s responsible Minister for presentation to the Parliament; and

(ii) if the entity has enabling legislation that specifies additional requirements in relation to the annual report—that legislation; and

(c) be dated on the day the accountable authority approves the final text of the report for printing.

17AJ Aids to access

For the purposes of paragraph 17AD(h), the aids to access that must be included in the annual report for the entity are the following:

(a) a table of contents;

(b) an alphabetical index of the contents of the report (including any appendices);

(c) a glossary of any abbreviations and acronyms used in the report;

(d) the list of requirements as set out in Schedule 2 to this rule;

(e) details (for example the title, telephone number and email address) of the contact officer to whom enquiries for further information may be addressed;

(f) the address of the entity’s website;

(g) if the annual report is to be available electronically—the direct address for the annual report on the entity’s website.

Subdivision B—Annual report for corporate Commonwealth entities

17BA Guide to this Subdivision

The purpose of this Subdivision is to prescribe requirements for annual reports for corporate Commonwealth entities.

These requirements were approved on behalf of the Parliament by the Joint Committee of Public Accounts and Audit on 2 May 2016.

This Subdivision is made for subsection 46(3) of the Act.

17BB Approval of annual report by accountable authority

The annual report for a corporate Commonwealth entity must:

(a) be approved by the accountable authority of the entity; and

(b) be signed by the accountable authority, or a member of the accountable authority, of the entity; and

(c) include details of how and when approval of the annual report was given; and

(d) state that the accountable authority of the entity is responsible for preparing and giving the annual report to the entity’s responsible Minister in accordance with section 46 of the Act.

17BC Parliamentary standards of presentation

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

17BD Plain English and clear design

(1) The annual report for a corporate Commonwealth entity must be prepared having regard to the interests of the Parliament and any other persons who are interested in the annual report.

(2) Information included in the annual report must be relevant, reliable, concise, understandable and balanced, including through doing the following, where practicable:

(a) using clear design (for example, through headings and adequate spacing);

(b) defining acronyms and technical terms (for example, in a glossary);

(c) using tables, graphs, diagrams and charts;

(d) including any additional matters as appropriate.

17BE Contents of annual report

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

(a) details of the legislation establishing the body;

(b) both of the following:

(i) a summary of the objects and functions of the entity as set out in the legislation;

(ii) the purposes of the entity as included in the entity’s corporate plan for the period;

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

(d) any directions given to the entity by a Minister under an Act or instrument during the period;

(e) any government policy orders that applied in relation to the entity during the period under section 22 of the Act;

(f) if, during the period, the entity has not complied with a direction or order referred to in paragraph (d) or (e)—particulars of the non‑compliance;

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

(h) a statement of any significant issue reported to the responsible Minister under paragraph 19(1)(e) of the Act that relates to non‑compliance with the finance law in relation to the entity;

(i) if a statement is included under paragraph (h) of this section—an outline of the action that has been taken to remedy the non‑compliance;

(j) information on the accountable authority, or each member of the accountable authority, of the entity during the period, including:

(i) the name of the accountable authority or member; and

(ii) the qualifications of the accountable authority or member; and

(iii) the experience of the accountable authority or member; and

(iv) for a member—the number of meetings of the accountable authority attended by the member during the period; and

(v) for a member—whether the member is an executive member or non‑executive member;

(k) an outline of the organisational structure of the entity (including any subsidiaries of the entity);

(l) an outline of the location (whether or not in Australia) of major activities or facilities of the entity;

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

(n) the decision‑making process undertaken by the accountable authority for making a decision if:

(i) the decision is to approve the entity paying for a good or service from another Commonwealth entity or a company, or providing a grant to another Commonwealth entity or a company; and

(ii) the entity, and the other Commonwealth entity or the company, are related entities; and

(iii) the value of the transaction, or if there is more than one transaction, the aggregate value of those transactions, is more than $10 000 (inclusive of GST);

(o) if the annual report includes information under paragraph (n):

(i) if there is only one transaction—the value of the transaction; and

(ii) if there is more than one transaction—the number of transactions and the aggregate of value of the transactions;

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

(q) particulars of judicial decisions or decisions of administrative tribunals made during the periodthat have had, or may have, a significant effect on the operations of the entity;

(r) particulars of any report on the entity given during the periodby:

(i) the Auditor‑General, other than a report under section 43 of the Act (which deals with the Auditor‑General’s audit of the annual financial statements for Commonwealth entities); or

(ii) a Committee of either House, or of both Houses, of the Parliament; or

(iii) the Commonwealth Ombudsman; or

(iv) the Office of the Australian Information Commissioner;

(s) if the accountable authority has been unable to obtain information from a subsidiary of the entity that is required to be included in the annual report—an explanation of the information that was not obtained and the effect of not having the information on the annual report;

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

(u) an index identifying where the requirements of this section and section 17BF (if applicable) are to be found.

Note: Other legislation may require corporate Commonwealth entities to include additional matters in the annual report.

17BF Disclosure requirements for government business enterprises

Changes in financial conditions and community service obligations

(1) The annual report for a reporting period for a government business enterprise that is a corporate Commonwealth entity must include the following information:

(a) an assessment of:

(i) significant changes in the entity’s overall financial structure and financial condition during the period; and

(ii) any events or risks that could cause financial information that is reported not to be indicative of future operations or financial condition;

(b) dividends paid or recommended in relation to the period;

(c) details of any community service obligations the government business enterprise has, including:

(i) an outline of actions the government business enterprise has taken to fulfil those obligations; and

(ii) an assessment of the cost of fulfilling those obligations.

Information that is commercially prejudicial

(2) However, information may be excluded if the accountable authority of the government business enterprise believes, on reasonable grounds, that the information is commercially sensitive and would be likely to result in unreasonable commercial prejudice to the government business enterprise. The annual report must state whether such information has been excluded.

Division 4—Special reporting requirements

17A Commonwealth entities ceasing to exist or functions transferred

Guide to this section

The purpose of this section is to set out requirements relating to reporting that apply when a Commonwealth entity ceases to exist or when its functions are transferred to another Commonwealth entity.

This section is made for paragraph 102(1)(h) of the Act.

Commonwealth entity ceases to exist

(1) If a Commonwealth entity (the ***old entity***) ceases to exist, then the accountable authority of another Commonwealth entity nominated by the Finance Minister must prepare:

(a) the annual performance statements for the old entity; and

(b) the annual financial statements for the old entity; and

(c) the annual report for the old entity;

that the accountable authority of the old entity would have been required to prepare under the Act if the old entity had not ceased to exist.

(2) Subsection (1) applies only to the extent that the old entity’s functions are not transferred to one or more other Commonwealth entities.

Note: See subsection (3) for when a function of the old entity is transferred to another Commonwealth entity.

Transfer of Commonwealth entity’s functions

(3) If a function of a Commonwealth entity (the ***old entity***) is transferred to one or more other Commonwealth entities, either because the old entity ceases to exist or for any other reason, then the accountable authority of the entity or entities to which the function has been transferred must prepare:

(a) the annual performance statements for the old entity that relate to that function; and

(b) the annual financial statements for the old entity that relate to that function; and

(c) the annual report for the old entity that relate to that function;

that the accountable authority of the old entity would have been required to prepare under the Act if the function had not been transferred.

(4) Despite subsection (3), if the Finance Minister nominates another Commonwealth entity to prepare for the old entity the statements and report mentioned in that subsection, the nominated entity must prepare the statements and report, instead of the entity or entities to which the function has been transferred.

Part 2‑4—Use and management of public resources

Division 1—Commitments of relevant money

18 Approving commitments of relevant money

Guide to this section

The accountable authority responsible for relevant money has a duty under section 15 of the Act to promote the proper use of the money (i.e. the efficient, effective, economical and ethical use of the money). This duty applies when it approves commitments of relevant money.

If the accountable authority delegates its power to approve commitments of the money to an official, or otherwise authorises an official to exercise that power, the accountable authority still needs to comply with its duty to promote the proper use of the money. Some of the ways it may do this when the official is exercising the power is to impose conditions in the delegation or authorisation, give directions about the exercise of that power, or give instructions to the official about the proper use of that money.

The purpose of this section is to require the accountable authority, or an official, to make a record when the authority or official approves a commitment of relevant money.

It is also to emphasise the following 2 points:

• If the official is acting under a delegation or authorisation by the accountable authority when approving a commitment of relevant money, the official must exercise the power consistently with the accountable authority’s delegation or authorisation. For example, if the accountable authority specifies conditions in the delegation or authorisation, or gives directions, about the proper use of the money, then the official must comply with those conditions or directions.

• The official must comply with any instructions (including instructions about proper use of the money) given by the accountable authority.

The official must also comply with his or her duties under sections 25 to 29 of the Act (which are about the general duties of officials) when approving a commitment of relevant money. In particular, sections 25 and 26 of the Act require the official to act with care and diligence, and for a proper purpose, when approving those commitments. (As accountable authorities are also officials, those duties apply to them too when approving commitments of relevant money.)

This section is made for section 52 of the Act.

(1) If:

(a) the accountable authority of a Commonwealth entity is approving the commitment of relevant money for which the accountable authority is responsible; or

(b) an official of a Commonwealth entity is approving the commitment of relevant money for which the accountable authority of a Commonwealth entity is responsible;

then the accountable authority or official must record the approval in writing as soon as practicable after giving it.

Note: The accountable authority referred to in paragraph (b) may be the accountable authority of the same Commonwealth entity as the official or it may be the accountable authority of a different Commonwealth entity.

(2) To avoid doubt, the official must approve the commitment, and record the approval, consistently with any written requirements (including any requirements relating to the proper use of that money and spending limits) specified by the accountable authority referred to in paragraph (1)(b) in:

(a) if the official is acting under a delegation or authorisation of the accountable authority:

(i) the instrument that delegates to the official, or otherwise authorises the official to exercise, the accountable authority’s power to approve the commitment of relevant money; or

(ii) a direction to the official in relation to the exercise of that power; or

(b) instructions given by the accountable authority.

Division 2—Banking

Subdivision A—Banking by corporate Commonwealth entities

18A Banking by CSC

Guide to this section

The purpose of this section is to require CSC, in relation to amounts received by CSC on behalf of the Commonwealth or others, to comply with certain directions relating to banking in Australia that are given to delegates of non‑corporate Commonwealth entities.

This section is made for section 54 of the Act.

(1) CSC must comply with all banking delegation directions, in relation to the following amounts:

(a) amounts received by CSC for the purposes of making payments mentioned in section 29A of the *Governance of Australian Government Superannuation Schemes Act 2011* (which deals with making payments on behalf of the Commonwealth);

(b) amounts received by CSC under section 29B of that Act (which deals with receiving payments or other amounts on behalf of the Commonwealth);

(c) any other amounts received by CSC (whether for the purpose of making payments or for any other purpose) on behalf of the Commonwealth for the purpose of performing CSC’s function under paragraph 8(1)(c) of that Act;

(d) amounts received by CSC that are referable or equivalent to amounts credited to the Services for Other Entities and Trust Moneys – ComSuper Special Account established by the *Financial Management and Accountability (Establishment of Special Account for ComSuper) Determination 2011/06*.

Note 1: That Determination is continued in force and modified by item 36 of Schedule 2 to the *Public Governance, Performance and Accountability (Consequential and Transitional Provisions) Act 2014* and item 8 of Schedule 2 to the *Governance of Australian Government Superannuation Schemes Legislation Amendment Act 2015*.

Note 2: For other provisions relating to CSC, see section 29AA.

(2) A ***banking delegation direction*** is a direction, as in force at the time this section commences:

(a) that is given in a delegation of the Finance Minister’s power in subsection 53(1) of the *Public Governance, Performance and Accountability Act 2013* to non‑corporate Commonwealth entities; and

(b) that relates to bank accounts opened or maintained in Australia.

Subdivision B—Banking or dealing with relevant money received by officials

19 Banking of bankable money received by officials

Guide to this section

The purpose of this section is to require officials who receive bankable money to deposit the money in a bank either by the next banking day or within the period prescribed in the accountable authority’s instructions.

This section is made for subparagraph 55(2)(a)(i) of the Act.

(1) An official of a Commonwealth entity who receives bankable money must deposit the money in a bank:

(a) before the end of the next banking day; or

(b) if the instructions of the accountable authority of a Commonwealth entity that is responsible for the money prescribe a period in which the money must be so deposited—before the end of that period.

Note: The accountable authority referred to in paragraph (1)(b) may be the accountable authority of the same Commonwealth entity as the official or it may be the accountable authority of a different Commonwealth entity.

(2) A ***banking day*** is a day other than a Saturday, a Sunday or a day that is a public holiday in the place where the money was received.

20 Otherwise dealing with bankable money received by officials

Guide to this section

The purpose of this section is to require officials who receive bankable money that is to be held for making payments in relation to the entity to deal with the money in accordance with the accountable authority’s instructions (instead of banking it as required by section 19).

This section is made for paragraph 55(2)(b) of the Act.

If an official of a Commonwealth entity receives bankable money that is to be held for the purposes of making payments in relation to a Commonwealth entity, then the official must deal with the money in accordance with any requirements prescribed by the instructions of the accountable authority of a Commonwealth entity that is responsible for the money, despite section 19 (which would otherwise require the money to be deposited in a bank).

Note: The accountable authority referred to in this section may be the accountable authority of the same Commonwealth entity as the official or it may be the accountable authority of a different Commonwealth entity.

21 Dealing with unbankable money received by officials

Guide to this section

The purpose of this section is to require officials who receive unbankable money (for example, foreign coins) to deal with the money in accordance with the accountable authority’s instructions.

This section is made for subsection 55(3) of the Act.

An official of a Commonwealth entity who receives relevant money that is not bankable money must deal with the money in accordance with any requirements prescribed by the instructions of the accountable authority of a Commonwealth entity that is responsible for the money.

Note: The accountable authority referred to in this section may be the accountable authority of the same Commonwealth entity as the official or it may be the accountable authority of a different Commonwealth entity.

Division 3—Borrowing

21A Borrowing by corporate Commonwealth entities

Guide to this section

The purpose of this section is to authorise borrowing of money by a corporate Commonwealth entity.

This section is made for paragraph 57(1)(c) of the Act.

A borrowing of money by a corporate Commonwealth entity is authorised if:

(a) the borrowing is the obtaining of credit by way of credit card, credit voucher or similar credit facility; and

(b) the agreement for the borrowing requires the amount borrowed to be repaid by the entity within 90 days.

Division 4—Investment

22 Investment by the Commonwealth

Guide to this section

The purpose of this section is to set out additional forms of investment that the Finance Minister and Treasurer are authorised to make for the Commonwealth.

This section is made for subparagraph 58(8)(a)(iii) of the Act.

(1) Each of the following forms of investment is an authorised investment for the Commonwealth:

(a) a bill of exchange that is accepted or endorsed only by a bank;

(b) a professionally‑managed money market trust, but only if the Finance Minister or the Treasurer is satisfied that:

(i) the only investments managed by the trust are those referred to in paragraph (a) of this subsection or subparagraph 58(8)(a)(i) or (ii) of the Act; and

(ii) a charge over trust assets does not support any borrowing by the trustee in relation to the trust;

(c) a dematerialised security that is the equivalent of an investment referred to in paragraph (a) of this subsection or subparagraph 58(8)(a)(i) of the Act.

(2) A ***dematerialised security*** is a dematerialised security that is deposited in the Austraclear System.

Note: Information about the Austraclear System can be found on the Australian Securities Exchange’s website (http://www.asx.com.au).

22A Investment by corporate Commonwealth entities

Guide to this section

The purpose of this section is to set out an additional form of investment that a corporate Commonwealth entity is authorised to make.

This section is made for subparagraph 59(1)(b)(iv) of the Act.

An investment is a prescribed form of investment for a corporate Commonwealth entity if it:

(a) is a dematerialised security that is the equivalent of an investment referred to in subparagraph 59(1)(b)(ii) of the Act; and

(b) is in the name of the corporate Commonwealth entity; and

(c) is denominated in Australian currency.

Division 5—Insurance

23 Insurance obtained by corporate Commonwealth entities

Guide to this section

The purpose of this section is to restrict corporate Commonwealth entities from insuring officials of the entity against liabilities relating to breach of duty.

This section is made for section 62 of the Act.

(1) A corporate Commonwealth entity must not insure an official of the entity against a liability (other than one for legal costs) arising out of:

(a) conduct involving a wilful breach of duty, arising at common law, in equity or under the finance law (other than section 27 or 28 of the Act), in relation to the entity; or

(b) a contravention of section 27 or 28 of the Act (which deal with the duties of officials in relation to use of position and use of information).

(2) Anything that purports to insure a person against, or exempt a person from, a liability is void to the extent that it contravenes this section.

Division 6—Authorisations and payments by the Finance Minister

24 Authorisations of waivers, modifications of payment terms, set‑offs and act of grace payments

Guide to this section

The purpose of this section is to require the Finance Minister to consider the report of an advisory committee before making certain authorisations (for example, waivers, set‑offs and act of grace payments) that involve amounts of money above $500 000.

This section is made for subsections 63(2), 64(1A) and 65(2) of the Act.

(1) This section applies if:

(a) the Finance Minister proposes to authorise any of the following:

(i) the waiver of an amount (the ***relevant amount***) owing to the Commonwealth under subsection 63(1) of the Act;

(iii) the set‑off of an amount (the ***relevant amount***) owing to the Commonwealth against another amount under subsection 64(1) of the Act;

(iv) the payment of an amount (the ***relevant amount***) to a person under subsection 65(1) of the Act; and

(b) the relevant amount is more than $500 000.

(2) Before making the authorisation, the Finance Minister must consider a report of the advisory committee established under subsection (3) in relation to the authorisation.

(3) The Finance Minister must establish an advisory committee to report on the appropriateness of the authorisation. The advisory committee must consist of:

(a) the Secretary of the Department (the ***Infrastructure Department***) responsible for administering the *Infrastructure Australia Act 2008*; and

(b) the Finance Secretary; and

(c) the accountable authority of:

(i) the Commonwealth entity responsible for the matter to which the authorisation relates; or

(ii) if there is no Commonwealth entity responsible for that matter, or if the Commonwealth entity responsible for that matter is the Department or the Infrastructure Department—the Commonwealth entity nominated, in writing, by the Finance Minister.

(4) A member of the advisory committee may appoint a deputy to act in his or her place if the member is, for any reason, unable to perform the duties of the member.

Note: For rules that apply to acting appointments, see sections 33AB and 33A of the *Acts Interpretation Act 1901* (as those sections apply because of paragraph 13(1)(a) of the *Legislative Instruments Act 2003*).

(5) The advisory committee may conduct itself as it sees fit and may prepare its report without having a meeting.

25 Payment of amount owed to person at time of death

Guide to this section

The purpose of this section is to allow the Finance Minister to authorise a payment of an amount that is owed by the Commonwealth to a person who has died. It allows the Finance Minister to decide who to make the payment to, and to authorise the payment without needing probate or letters of administration.

This section is made for paragraph 103(f) of the Act.

(1) If, at the time of a person’s death (whether before or after this section commences), the Commonwealth owed an amount to the person, the Finance Minister may authorise payment of that amount to a person who the Finance Minister considers should receive the payment.

(2) The Finance Minister may authorise the payment without requiring:

(a) production of probate of the will of the deceased person; or

(b) letters of administration of the estate of the deceased person.

(3) In deciding who should receive the payment, the Finance Minister must consider the people who are entitled to the property of the deceased person under:

(a) the deceased person’s will; and

(b) the law relating to the disposition of the property of deceased persons.

(4) After the payment is made, the Commonwealth has no further liability in relation to the amount that was owed.

(5) This section does not relieve the recipient from a liability to deal with the money in accordance with law.

Division 7—Special provisions applying to Ministers only

26 Minister to inform Parliament of certain events

Guide to this section

The purpose of this section is to help ensure transparency about government operations relating to companies by requiring meaningful information to be given to Parliament about those operations.

This section is made for subsection 72(3) of the Act (which requires a notice to be given for certain events).

A notice of an event must contain the particulars set out in the following table.

| Particulars for notice of event | | |
| --- | --- | --- |
| Item | Topic | Particulars to be included |
| 1 | Person giving the notice | The name and portfolio of the Minister who has the responsibility for the event. |
| 2 | The event | The nature of, and reasons for, the event. |
| 3 | Consequences of the event | The following:  (a) the dollar value of any consideration paid or received by the Commonwealth or a corporate Commonwealth entity in relation to the event;  (b) whether, because of the event, the Commonwealth or a corporate Commonwealth entity:  (i) has a liability, duty or obligation (whether actual, contingent or prospective); or  (ii) has control of a company; or  (iii) no longer has control of a company;  (c) whether, because of the event, there are other interests of the Commonwealth or a corporate Commonwealth entity that are affected by the event and, if so, details of the interests affected. |
| 4 | Event relating to a company | If the event relates to a company:  (a) the name of the company; and  (b) the company’s ACN (within the meaning of section 9 of the *Corporations Act 2001*) or ARBN (within the meaning of that section), if any; and  (c) whether the company is a public company (within the meaning of that section). |
| 5 | Event relating to a foreign company | If the event relates to a foreign company (within the meaning of section 9 of the *Corporations Act 2001*):  (a) the jurisdiction in which the company is incorporated; and  (b) if the company does not have an ARBN (within the meaning of that section)—an incorporation identifier for the company in that jurisdiction. |

Part 2‑5—Appropriations

27 Receipts of amounts by non‑corporate Commonwealth entities

Guide to this section

The purpose of this section is to specify which amounts that are received by a non‑corporate Commonwealth entity may be credited to a departmental item for the entity in an Appropriation Act (or another appropriation if otherwise provided for by this section).

This section is made for subsection 74(1) of the Act.

Application of section

(1) This section applies to an amount (the ***received amount***) that is received by a non‑corporate Commonwealth entity.

When received amounts may be credited to an appropriation

(2) The received amount is an amount of a kind for subsection 74(1) of the Act if:

(a) it is specified in the following table; and

(b) it was received by the entity in relation to the entity’s departmental activities.

| Kinds of amounts | |
| --- | --- |
| Item | Amount |
| 1 | An amount that offsets costs in relation to an activity of the entity. |
| 2 | An amount that is a sponsorship, subsidy, gift, bequest or similar contribution. |
| 3 | An amount that is a monetary incentive or rebate in relation to a procurement arrangement. |
| 4 | An amount that is an insurance recovery. |
| 5 | An amount that is in satisfaction of a claim for damages or other compensation. |
| 6 | An amount that relates to an employee’s leave (including paid parental leave). |
| 7 | An amount that relates to a sale of departmental assets of the entity. |
| 8 | An amount received in relation to an application to the entity under the *Freedom of Information Act 1982*. |
| 9 | An amount that is the balance standing to the credit of a special account, immediately before the instrument creating the special account sunsets, and agreed to by the Finance Minister. |

(2A) The received amount is an amount of a kind for subsection 74(1) of the Act if it relates to GST. In this case, the received amount may be credited to:

(a) if the received amount relates to an activity of the entity, the funding for which a departmental item for the entity in an Appropriation Act is debited—that departmental item; or

(b) if the received amount relates to an activity of the entity, the funding for which another item in an Appropriation Act, another appropriation or a special account is debited—that item, appropriation or special account.

(3) The received amount is an amount of a kind for subsection 74(1) of the Act if it relates to a trust or similar arrangement.

(4) The received amount is an amount of a kind for subsection 74(1) of the Act if:

(a) it is a repayment of the whole or part of an amount paid by the entity; and

(b) any of the following was debited in relation to the amount paid by the entity:

(i) the most recent departmental item for the entity in an Appropriation Act;

(ii) another item in an Appropriation Act, another appropriation or a special account.

(5) If, as referred to in subsection (4), another item in an Appropriation Act, another appropriation or a special account was debited in relation to the amount paid, then that item, appropriation or special account is prescribed for paragraph 74(1)(b) of the Act.

When received amount may not be credited

(6) Despite subsections (2) and (3), the received amount is not an amount of a kind for subsection 74(1) of the Act if:

(a) a departmental item or an administered item for the entity in an Appropriation Act has been appropriated in relation to the amount; or

(b) it is a tax, levy, fine, or penalty.

(7) Despite subsection (2), if:

(a) the total of the amounts received by the entity in a financial year in relation to a sale of departmental assets (as referred to in item 7 of the table in subsection (2)); less

(b) the costs incurred by the entity in relation to the sale;

reaches 5% of the total departmental items for the entity in an Appropriation Act for the financial year, then any further amount of that kind received by the entity in that financial year is not an amount of a kind for subsection 74(1) of the Act.

(8) Despite subsection (2A), if the received amount was transferred to the entity by the Commissioner of Taxation under section 18 of the *A New Tax System (GST, Luxury Car Tax and Wine Tax) Direction 2015*, then the received amount is not an amount of a kind for subsection 74(1) of the Act to the extent that the amount is attributable to one or more GST qualifying amounts that have been credited to an appropriation under section 74A of the Act.

Chapter 3—Commonwealth companies

Part 3‑1—Planning and budgeting

27A Corporate plan for Commonwealth companies

Guide to this section

The purpose of this section is to provide that the requirements in section 16E of this rule relating to corporate plans for Commonwealth entities also apply to corporate plans for Commonwealth companies.

This section is made for section 95 of the Act.

(1) Section 16E of this rule (which is about corporate plans for Commonwealth entities) applies to a Commonwealth company in the same way as it applies to a Commonwealth entity.

(2) For the purposes of subsection (1):

(a) a reference in section 16E to the accountable authority of the entity is taken to be a reference to the governing body of the company; and

(b) a reference in paragraph (c) of item 4 of the table in subsection 16E(2) to the entity’s annual performance statements for each reporting period covered by the plan is taken to be a reference to the company’s annual report for each reporting period covered by the plan.

Part 3‑2—Audit committee for Commonwealth companies

28 Audit committee for wholly‑owned Commonwealth companies

Guide to this section

The purpose of this section is to provide that the requirements in section 17 of this rule relating to audit committees of corporate Commonwealth entities also apply to audit committees of wholly‑owned Commonwealth companies. This is to help ensure that audit committees of wholly‑owned Commonwealth companies provide independent advice and assurance to the governing bodies of those companies.

This section is made for section 92 of the Act.

(1) Section 17 of this rule (which is about audit committees for Commonwealth entities) applies to a wholly‑owned Commonwealth company in the same way as it applies to a corporate Commonwealth entity.

(2) For the purposes of subsection (1), a reference in section 17 to the accountable authority of the entity is taken to be a reference to the governing body of the company.

Part 3‑3—Annual report for Commonwealth companies

28A Guide to this Part

The purpose of this Part is to prescribe requirements for annual reports for Commonwealth companies.

This Part is made for paragraph 97(1)(b) of the Act.

28B Approval of annual report by directors

The annual report for a Commonwealth company must:

(a) be approved by the directors of the company; and

(b) be signed by a director of the company; and

(c) include details of how and when approval of the annual report was given.

28C Parliamentary standards of presentation

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

28D Plain English and clear design

(1) The annual report for a Commonwealth company must be prepared having regard to the interests of the Parliament and any other persons who are interested in the annual report.

(2) Information included in the annual report must be relevant, reliable, concise, understandable and balanced, including through doing the following, where practicable:

(a) using clear design (for example, through headings and adequate spacing);

(b) defining acronyms and technical terms (for example, in a glossary);

(c) using tables, graphs, diagrams and charts;

(d) including any additional matters as appropriate.

28E Contents of annual report

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

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

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

(c) any directions given to the entity by a Minister under the company’s constitution, an Act or an instrument during the period;

(d) any government policy orders that applied in relation to the company during the period under section 93 of the Act;

(e) if, during the period, the company has not complied with a direction or order referred to in paragraph (c) or (d)—particulars of the non‑compliance;

(f) information on each director of the company during the period, including:

(i) the name of the director; and

(ii) the qualifications of the director; and

(iii) the experience of the director; and

(iv) the number of meetings of the board of the company attended by the director during the period; and

(v) whether the director is an executive director or non‑executive director;

(g) an outline of the organisational structure of the company (including any subsidiaries of the company);

(h) an outline of the location (whether or not in Australia) of major activities or facilities of the company;

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

(j) the decision‑making process undertaken by the directors of the company for making a decision if:

(i) the decision is to approve the company paying for a good or service from a Commonwealth entity or a company, or providing a grant to a Commonwealth entity or a company; and

(ii) the company, and the Commonwealth entity or the company, are related entities; and

(iii) the value of the transaction, or if there is more than one transaction, the aggregate value of those transactions, is more than $10 000 (GST inclusive);

(k) if the annual report includes information under paragraph (j):

(i) if there is only one transaction—the value of the transaction; and

(ii) if there is more than one transaction—the number of transactions and the aggregate of value of the transactions;

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

(m) particulars of judicial decisions or decisions of administrative tribunals made during the periodthat have had, or may have, a significant effect on the operations of the company;

(n) particulars of any report on the company given during the periodby:

(i) the Auditor‑General; or

(ii) a Committee of either House, or of both Houses, of the Parliament; or

(iii) the Commonwealth Ombudsman; or

(iv) the Office of the Australian Information Commissioner; or

(v) the Australian Securities and Investments Commission;

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

(p) an index identifying where the requirements of this section and section 28F (if applicable) are to be found.

Note: Other legislation may require Commonwealth companies to include additional matters in the annual report.

28F Disclosure requirements for government business enterprises

Changes in financial conditions and community service obligations

(1) The annual report for a reporting period for a government business enterprise that is a Commonwealth company must include the following information:

(a) an assessment of:

(i) significant changes in the company’s overall financial structure and financial condition during the reporting period; and

(ii) any events or risks that could cause financial information that is reported not to be indicative of future operations or financial condition;

(b) dividends paid or recommended in relation to the reporting period;

(c) details of any community service obligations the government business enterprise has, including:

(i) an outline of actions the government business enterprise has taken to fulfil those obligations; and

(ii) an assessment of the cost of fulfilling those obligations.

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

Information that is commercially prejudicial

(2) However, information may be excluded if the directors of the government business enterprise believe, on reasonable grounds, that the information is commercially sensitive and would be likely to result in unreasonable commercial prejudice to the government business enterprise. The annual report must state whether such information has been excluded.

Chapter 4—Miscellaneous

29AA Modifications of the Act and instruments for CSC

Guide to this section

The purpose of this section is to modify the operation of the Act and the *Commonwealth Procurement Rules—July 2014* for CSC.

As a result of these modifications:

(a) the Finance Minister can delegate the power or function under paragraph 63(1)(b) of the Act or the duty under section 11 of this rule (which deal with recovery of debts) to the Board of CSC or an official of CSC, and the Board of CSC can subdelegate that power, function or duty; and

(b) the *Commonwealth Procurement Rules—July 2014* apply to CSC, but only in relation to CSC’s function of providing administrative services relating to superannuation schemes administered by CSC.

This section is made for section 104 of the Act.

Delegation of powers, functions and duties in relation to recovery of debts

(1) The operation of subsection 107(1) and section 110 of the Act is modified, in relation to the power or function under paragraph 63(1)(b) of the Act, and the duty under section 11 of this rule, by applying to CSC as if CSC were a non‑corporate Commonwealth entity.

Note: Subsection 107(1) and section 110 of the Act allow the Finance Minister and an accountable authority of a non‑corporate Commonwealth entity to delegate powers, functions and duties. Paragraph 63(1)(b) of the Act and section 11 of this rule deal with recovery of debts.

Limited application of Commonwealth Procurement Rules—July 2014 to CSC

(2) The operation of the *Commonwealth Procurement Rules—July 2014* (as in force from time to time for the purposes of section 105B of the Act) is modified under subsection (3) in relation to CSC’s function of providing administrative services relating to superannuation schemes administered by CSC.

(3) The operation of those Rules is modified by applying to CSC in relation to that function as if:

(a) for rules 4.7 and 4.8 (which deal with procurement‑connected policies)—CSC were a prescribed corporate Commonwealth entity that is required to comply with rules 4.7 and 4.8 if, under section 22 of the Act, a government policy order that specifies procurement‑connected policies applies in relation to CSC; and

(b) for rules 4.9 and 4.10 (which deal with coordinated procurement)—CSC were a prescribed corporate Commonwealth entity; and

(c) otherwise—CSC were a non‑corporate Commonwealth entity.

29 Other CRF money

Guide to this section

The purpose of this section is to set out requirements which the accountable authority of a non‑corporate Commonwealth entity needs to comply with when entering into arrangements relating to the use or management (including the receipt, custody or expenditure) of other CRF money by a person who is outside of the Commonwealth.

An example of this situation is where the accountable authority engages an agent to sell relevant property. When the agent receives an amount for the sale, that money is other CRF money. The accountable authority must ensure that the arrangement it enters into with the agent complies with the requirements in this section about how the agent is to deal with the money.

This section is made for subsection 105(1) of the Act.

(1) The accountable authority of a non‑corporate Commonwealth entity must ensure that any arrangement it enters into relating to the use or management of other CRF money complies with subsection (2).

(2) The arrangement must:

(a) promote the proper use and management of the other CRF money; and

(b) be in writing; and

(c) require the other CRF money to be deposited in a bank as soon as is practicable; and

(d) require the other party to the arrangement:

(i) to cause records to be kept that properly record and explain the receipt, custody or expenditure of the other CRF money; and

(ii) to allow those records to be conveniently and properly audited; and

(e) require any interest earned on the other CRF money to be remitted in full to the Commonwealth (including a requirement about the timing and frequency of remitting such interest); and

(f) include a requirement about the timing and frequency of any remittance of the other CRF money to the Commonwealth required under the arrangement; and

(g) include a requirement about the timing and frequency of any payments of the other CRF money to another person required under the arrangement.

(3) ***Proper***, when used in relation to the use or management of other CRF money, means efficient, effective, economical and ethical.

29A Money that is prescribed not to be other CRF money

Guide to this section

The purpose of this section is to prescribe certain kinds of money not to be other CRF money.

This section is made for paragraph 105(2)(b) of the Act.

An amount of levy payable under section 883D, 889J or 889K of the *Corporations Act 2001* is prescribed.

30 Procurement by corporate Commonwealth entities

Guide to this section

Under section 105B of the Act, the Finance Minister may make a written instrument about procurement by the Commonwealth, certain corporate Commonwealth entities or certain wholly‑owned Commonwealth companies. The purpose of this section is to prescribe those corporate Commonwealth entities.

This section is made for paragraph 105B(1)(b) of the Act.

The corporate Commonwealth entities referred to in the following table are prescribed.

| Corporate Commonwealth entities | |
| --- | --- |
| Item | Corporate Commonwealth entity |
| 1 | Australian Human Rights Commission |
| 2 | Australian Institute of Health and Welfare |
| 3 | Australian Institute of Marine Science |
| 4 | Australian Maritime Safety Authority |
| 5 | Australian National Maritime Museum |
| 6 | Australian Nuclear Science and Technology Organisation |
| 7 | Australian Pesticides and Veterinary Medicines Authority |
| 8 | Australian War Memorial |
| 9 | Comcare |
| 10 | Commonwealth Scientific and Industrial Research Organisation |
| 11 | Director of National Parks |
| 12 | Export Finance and Insurance Corporation |
| 13 | Grains Research and Development Corporation |
| 14 | Independent Hospital Pricing Authority |
| 15 | Murray‑Darling Basin Authority |
| 16 | National Gallery of Australia |
| 17 | National Museum of Australia |
| 17A | Old Parliament House |
| 18 | Reserve Bank of Australia |
| 19 | Sydney Harbour Federation Trust |
| 20 | Tourism Australia |

Chapter 5—Transitional and application provisions

Part 1—Amendments made by the Public Governance, Performance and Accountability Amendment (Non‑corporate Commonwealth Entity Annual Reporting) Rule 2016

31 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (Non‑corporate Commonwealth Entity Annual Reporting) Rule 2016*

The amendments of this rule made by the *Public Governance, Performance and Accountability Amendment (Non‑corporate Commonwealth Entity Annual Reporting) Rule 2016* apply in relation to any reporting period that begins on or after 1 July 2015.

Part 2—Amendments made by the Public Governance, Performance and Accountability Amendment (Corporate Commonwealth Entity Annual Reporting) Rule 2016

32 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (Corporate Commonwealth Entity Annual Reporting) Rule 2016*

The amendments of this rule made by the *Public Governance, Performance and Accountability Amendment (Corporate Commonwealth Entity Annual Reporting)* *Rule 2016* apply in relation to any reporting period that begins on or after 1 July 2015.

Part 3—Amendments made by the Public Governance, Performance and Accountability Amendment (Commonwealth Company Annual Reporting) Rule 2016

33 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (Commonwealth Company Annual Reporting) Rule 2016*

The amendments of this rule made by the *Public Governance, Performance and Accountability Amendment (Commonwealth Company Annual Reporting) Rule 2016* apply in relation to any reporting period that begins on or after 1 July 2015.

Schedule 1—Listed entities

Note: See sections 6 and 8.

1 Guide to this Schedule

Guide to this Schedule

The purpose of this Schedule is to prescribe certain bodies, persons, groups of persons or organisations to be listed entities. It is also to give each of those entities a name, to specify who the accountable authority and officials of the entity are, and to set out what the purposes of the entity include.

Other bodies, persons, groups of persons or organisations that are not prescribed by this Schedule may be a listed entity because they are prescribed by an Act to be a listed entity.

This Schedule is made for the definition of ***listed entity*** in section 8 of the Act, for item 3 of the table in subsection 12(2) of the Act and for paragraph 103(e) of the Act.

2 Australian Office of Financial Management

For the purposes of the finance law:

(a) the following group of persons is a listed entity:

(i) the person occupying, or performing the duties of, the office known as the Chief Executive Officer of the Australian Office of Financial Management;

(ii) the staff engaged under the *Public Service Act 1999* to assist the Chief Executive Officer; and

(b) the listed entity is to be known as the Australian Office of Financial Management; and

(c) the Chief Executive Officer is the accountable authority of the listed entity; and

(d) the persons referred to in paragraph (a) are officials of the listed entity; and

(e) the purposes of the listed entity include the following:

(i) the advancement of macroeconomic growth and stability, and the effective operation of financial markets, through issuing debt, investing in financial assets and managing debt, investments and cash for the Australian Government;

(ii) any functions conferred on the entity by or under a law of the Commonwealth.

3 Australian Transaction Reports and Analysis Centre

For the purposes of the finance law:

(a) the Australian Transaction Reports and Analysis Centre (***AUSTRAC***) is a listed entity; and

(b) the Chief Executive Officer of AUSTRAC is the accountable authority of the listed entity; and

(c) the following persons are officials of the listed entity:

(i) the Chief Executive Officer;

(ii) the staff of AUSTRAC referred to in section 224 of the *Anti‑Money Laundering and Counter‑Terrorism Financing Act 2006*;

(iii) consultants engaged under subsection 225(1) of that Act;

(iv) persons whose services are made available to the Chief Executive Officer under subsection 225(3) of that Act; and

(d) the purposes of the listed entity include the following:

(i) the function of AUSTRAC referred to in section 210 of that Act;

(ii) the functions of the Chief Executive Officer referred to in section 212 of that Act.

4 Australian National Preventive Health Agency

For the purposes of the finance law:

(a) the following combination of bodies is a listed entity:

(i) the Australian National Preventive Health Agency (the ***Agency***);

(ii) the Advisory Council of the Australian National Preventive Health Agency (the ***Advisory Council***); and

(b) the listed entity is to be known as the Australian National Preventive Health Agency; and

(c) the Chief Executive Officer of the Agency is the accountable authority of the listed entity; and

(d) the following persons are officials of the listed entity:

(i) the Chief Executive Officer;

(ii) the staff of the Agency referred to in section 25 of the *Australian National Preventive Health Agency Act 2010*;

(iii) the members of the Advisory Council;

(iv) persons whose services are made available to the Chief Executive Officer under section 26 of that Act;

(v) consultants engaged under section 27 of that Act;

(vi) the members of a committee established under section 42 of that Act; and

(e) the purposes of the listed entity include the following:

(i) the function of the Agency referred to in section 8 of that Act;

(ii) the functions of the Chief Executive Officer referred to in section 11 of that Act;

(iii) the function of the Advisory Council referred to in section 30 of that Act;

(iv) the functions of a committee established under section 42 of that Act.

5 Australian Public Service Commission

For the purposes of the finance law:

(a) the following group of persons is a listed entity:

(i) the Australian Public Service Commissioner;

(ii) the staff assisting the Australian Public Service Commissioner referred to in subsection 40(2) of the *Public Service Act 1999*; and

(b) the listed entity is to be known as the Australian Public Service Commission; and

(c) the Australian Public Service Commissioner is the accountable authority of the listed entity; and

(d) the persons referred to in paragraph (a) are officials of the listed entity; and

(e) the purposes of the listed entity include the functions of the Australian Public Service Commissioner referred to in section 41 of that Act.

6 Australian Security Intelligence Organisation

For the purposes of the finance law:

(a) the Australian Security Intelligence Organisation is a listed entity; and

(b) the Director‑General of Security is the accountable authority of the listed entity; and

(c) the following persons are officials of the listed entity:

(i) the Director‑General of Security;

(ii) persons employed under the *Australian Security Intelligence Organisation Act 1979*;

(iii) persons made available by a Commonwealth entity, a State or Territory, or an authority of a State or Territory, to perform services for the Australian Security Intelligence Organisation; and

(d) the purposes of the listed entity include the functions or powers conferred on the Australian Security Intelligence Organisation by or under that Act or any other law of the Commonwealth.

7 Australian Taxation Office

For the purposes of the finance law:

(a) the following combination of bodies and persons is a listed entity:

(i) the Commissioner of Taxation;

(ii) the Tax Practitioners Board;

(iii) the Australian Charities and Not‑for‑profits Commission (the ***ACNC***);

(iv) the Australian Charities and Not‑for‑profits Commission Advisory Board (the ***ACNC Advisory Board***); and

(b) the listed entity is to be known as the Australian Taxation Office; and

(c) the Commissioner of Taxation is the accountable authority of the listed entity; and

(d) the following persons are officials of the listed entity:

(i) the Commissioner of Taxation;

(ii) the Second Commissioners of Taxation;

(iii) the staff assisting the Commissioner of Taxation referred to in section 4A of the *Taxation Administration Act 1953*;

(iv) the members of the Tax Practitioners Board;

(v) APS employees whose services are made available to the Tax Practitioners Board under section 60‑80 of the *Tax Agent Services Act 2009*;

(vi) the Commissioner of the ACNC;

(vii) the staff assisting the Commissioner of the ACNC referred to in section 120‑5 of the *Australian Charities and Not‑for‑profits Commission Act 2012* (the ***ACNC Act***);

(viii) consultants engaged under section 120‑10 of the ACNC Act;

(ix) the members of the ACNC Advisory Board; and

(e) the purposes of the listed entity include the following:

(i) the functions conferred on the Commissioner of Taxation by or under the *Taxation Administration Act 1953* or any other law of the Commonwealth;

(ii) the functions of the Tax Practitioners Board referred to in section 60‑15 of the *Tax Agent Services Act 2009*;

(iii) the function of the ACNC referred to in section 105‑15 of the ACNC Act;

(iv) the functions of the Commissioner of the ACNC referred to in sections 110‑5 and 110‑10 of the ACNC Act;

(v) the functions of the ACNC Advisory Board referred to in section 135‑15 of the ACNC Act.

8 Corporations and Markets Advisory Committee

For the purposes of the finance law:

(a) the Corporations and Markets Advisory Committee (***CAMAC***) is a listed entity; and

(b) the Convenor of CAMAC is the accountable authority of the listed entity; and

(c) the following persons are officials of the listed entity:

(i) the Convenor;

(ii) the other members of CAMAC;

(iii) a member of the staff of CAMAC referred to in subsection 156(1) or (3) of the *Australian Securities and Investments Commission Act 2001*;

(iv) consultants engaged under section 157 of that Act;

(v) persons whose services are made available to CAMAC under section 158 of that Act; and

(d) the purposes of the listed entity include the functions of CAMAC referred to in section 148 of that Act.

10 Digital Transformation Agency

(1) For the purposes of the finance law:

(a) the following group of persons is a listed entity:

(i) the person occupying, or performing the duties of, the office known as the Chief Executive Officer of the Digital Transformation Agency;

(ii) persons engaged under the *Public Service Act 1999* to assist the Chief Executive Officer; and

(b) the listed entity is to be known as the Digital Transformation Agency; and

(c) the Chief Executive Officer is the accountable authority of the listed entity; and

(d) the persons referred to in paragraph (a) are officials of the listed entity; and

(e) the purposes of the listed entity include the following:

(i) providing strategic and policy leadership on whole of government and shared information and communications technology (***ICT***) and digital service delivery, including ICT procurement policy;

(ii) designing, developing, coordinating, delivering and monitoring policies, standards and delivery platforms for whole of government and shared ICT and digital service delivery;

(iii) coordinating the funding of whole of government and shared ICT and digital service delivery platforms;

(iv) managing a whole of government ICT program management office which will oversee all significant ICT and digital investments;

(v) providing advice to the Minister on whole of government and shared ICT and digital service delivery proposals;

(vi) undertaking other relevant tasks as the Minister may require from time to time.

(2) This clause is repealed at the end of 30 June 2020.

11 Geoscience Australia

For the purposes of the finance law:

(a) the following group of persons is a listed entity:

(i) the person occupying, or performing the duties of, the office known as the Chief Executive Officer of Geoscience Australia;

(ii) persons engaged under the *Public Service Act 1999* to assist the Chief Executive Officer; and

(b) the listed entity is to be known as Geoscience Australia; and

(c) the Chief Executive Officer is the accountable authority of the listed entity; and

(d) the persons referred to in paragraph (a) are officials of the listed entity; and

(e) the purposes of the listed entity include informing government, industry and community decisions on the economic, social and environmental management of the nation’s natural resources through enabling access to geoscientific and spatial information.

12 IP Australia

For the purposes of the finance law:

(a) the following group of persons is a listed entity:

(i) the person occupying, or performing the duties of, the office known as the Director‑General of IP Australia;

(ii) persons engaged under the *Public Service Act 1999* to assist the Director‑General; and

(b) the listed entity is to be known as IP Australia; and

(c) the Director‑General is the accountable authority of the listed entity; and

(d) the persons referred to in paragraph (a) are officials of the listed entity; and

(e) the purposes of the listed entity include increasing innovation, investment and trade in Australia, and by Australians overseas, through the administration of the registrable intellectual property rights system, promoting public awareness and industry engagement, and advising government.

14 National Competition Council

For the purposes of the finance law:

(a) the National Competition Council (the ***NCC***) is a listed entity; and

(b) the Council President of the NCC is the accountable authority of the listed entity; and

(c) the following persons are officials of the listed entity:

(i) the Council President;

(ii) the other Councillors of the NCC;

(iii) the staff referred to in subsection 29M(1) of the *Competition and Consumer Act 2010*;

(iv) consultants engaged under section 29N of that Act; and

(d) the purposes of the listed entity include the functions of the NCC referred to in section 29B of that Act.

15 National Mental Health Commission

For the purposes of the finance law:

(a) the following group of persons is a listed entity:

(i) the commissioners of the National Mental Health Commission;

(ii) the Chief Executive Officer of the National Mental Health Commission;

(iii) persons engaged under the *Public Service Act 1999* to assist the Chief Executive Officer; and

(b) the listed entity is to be known as the National Mental Health Commission; and

(c) the Chief Executive Officer is the accountable authority of the listed entity; and

(d) the persons referred to in paragraph (a) are officials of the listed entity; and

(e) the purposes of the listed entity include the following:

(i) to manage, administer and release publically the Annual National Report Card on Mental Health and Suicide Prevention;

(ii) to develop, collate and analyse data and reports with a particular focus on ensuring a cross sectoral perspective is taken to mental health reform;

(iii) to provide mental health policy advice to the Australian Government, in consultation with relevant agencies;

(iv) to engage consumers and carers in mental health policy and service improvements;

(v) to build relationships with stakeholders including service providers, government agencies, researchers, academics, and State and Territory Governments, to inform the work of the National Mental Health Commission;

(vi) to undertake other relevant tasks as the responsible Minister may require from time to time.

16 Office of the Auditing and Assurance Standards Board

For the purposes of the finance law:

(a) the Office of the Auditing and Assurance Standards Board is a listed entity; and

(b) the Chair of the Auditing and Assurance Standards Board (the ***AUASB***) is the accountable authority of the listed entity; and

(c) the following persons are officials of the listed entity:

(i) the Chair of the AUASB;

(ii) the other members of the AUASB;

(iii) the staff of the Office referred to in subsection 236DC(1) of the *Australian Securities and Investments Commission Act 2001*;

(iv) members of committees, advisory panels or consultative groups established under subsection 227AB(2) or 227B(2) of that Act;

(v) consultants engaged under subsection 236DD(1) of that Act;

(vi) persons whose services are made available to the Office under subsection 236DD(3) of that Act; and

(d) the purposes of the listed entity include the following:

(i) the functions of the Office referred to in section 227AB of that Act;

(ii) the functions of the AUASB referred to in section 227B of that Act.

17 Office of the Australian Accounting Standards Board

For the purposes of the finance law:

(a) the Office of the Australian Accounting Standards Board is a listed entity; and

(b) the Chair of the Australian Accounting Standards Board (the ***AASB***) is the accountable authority of the listed entity; and

(c) the following persons are officials of the listed entity:

(i) the Chair of the AASB;

(ii) the other members of the AASB;

(iii) the staff of the Office referred to in subsection 235E(1) of the *Australian Securities and Investments Commission Act 2001*;

(iv) members of committees, advisory panels or consultative groups established under subsection 226A(2) or 227(3) of that Act;

(v) consultants engaged under subsection 235F(1) of that Act;

(vi) persons whose services are made available to the Office under subsection 235F(3) of that Act; and

(d) the purposes of the listed entity include the following:

(i) the functions of the Office referred to in section 226A of that Act;

(ii) the functions of the AASB referred to in section 227 of that Act.

17A Office of the Fair Work Building Industry Inspectorate

For the purposes of the finance law:

(a) the Office of the Fair Work Building Industry Inspectorate is a listed entity; and

(b) the Director of the Fair Work Building Industry Inspectorate is the accountable authority of the Office; and

(c) the following persons are officials of the Office:

(i) the Director;

(ii) the staff of the Office referred to in section 26K of the *Fair Work (Building Industry) Act 2012*;

(iii) persons whose services are made available to the Director under section 26L of that Act;

(iv) consultants engaged under section 26M of that Act; and

(d) the purposes of the Office include the functions of the Director referred to in section 10 of that Act.

18 Office of the Fair Work Ombudsman

For the purposes of the finance law:

(a) the Office of the Fair Work Ombudsman is a listed entity; and

(b) the Fair Work Ombudsman is the accountable authority of the listed entity; and

(c) the following persons are officials of the listed entity:

(i) the Fair Work Ombudsman;

(ii) the Fair Work Inspectors;

(iii) the staff of the Office referred to in section 697 of the *Fair Work Act 2009*;

(iv) persons whose services are made available to the Fair Work Ombudsman under section 698 of that Act;

(v) consultants engaged under section 699 of that Act; and

(d) the purposes of the listed entity include the following:

(i) the functions of the Fair Work Ombudsman referred to in section 682 of that Act;

(ii) the functions of the Fair Work Inspectors under Subdivision D of Division 3 of Part 5‑2 of that Act.

20 Royal Australian Mint

For the purposes of the finance law:

(a) the following group of persons is a listed entity:

(i) the person occupying, or performing the duties of, the office known as the Chief Executive Officer of the Royal Australian Mint;

(ii) persons engaged under the *Public Service Act 1999* to assist the Chief Executive Officer;

(iii) other persons engaged to assist the Chief Executive Officer; and

(b) the listed entity is to be known as the Royal Australian Mint; and

(c) the Chief Executive Officer is the accountable authority of the listed entity; and

(d) the persons referred to in paragraph (a) are officials of the listed entity; and

(e) the purposes of the listed entity include ensuring the coinage needs of the Australian economy, collectors and foreign countries are met through the manufacture and sale of circulating coins, collector coins and other minted like products.

21 Seafarers Safety, Rehabilitation and Compensation Authority

For the purposes of the finance law:

(a) the Seafarers Safety, Rehabilitation and Compensation Authority is a listed entity; and

(b) the Chairperson of the Authority is the accountable authority of the listed entity; and

(c) the following persons are officials of the listed entity:

(i) the Chairperson;

(ii) persons whose services are made available to the Authority under subsection 72A(2) of the *Safety, Rehabilitation and Compensation Act 1988*;

(iii) if, under subsection 125(1) of the *Seafarers Rehabilitation and Compensation Act 1992*, the Authority delegates any of its functions or powers to the Chief Executive Officer of Comcare—the Chief Executive Officer of Comcare; and

(d) the purposes of the listed entity include the following:

(i) the functions of the Authority referred to in section 104 of the *Seafarers Rehabilitation and Compensation Act 1992*;

(ii) the functions of the Authority referred to in section 9 of the *Occupational Health and Safety (Maritime Industry) Act 1993*.

Schedule 2—List of requirements

Note: See paragraph 17AJ(d).

1 Guide to this Schedule

**Guide to this Schedule**

The purpose of this Schedule is to set out, for the purposes of paragraph 17AJ(d), the list of requirements to be included in a non‑corporate Commonwealth entity’s annual report for a reporting period.

This Schedule is made for subsection 46(3) of the Act.

| PGPA Rule Reference | Part of Report | Description | Requirement |
| --- | --- | --- | --- |
| 17AD(g) | Letter of transmittal | |  |
| 17AI |  | A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report. | Mandatory |
| 17AD(h) | Aids to access | |  |
| 17AJ(a) |  | Table of contents. | Mandatory |
| 17AJ(b) |  | Alphabetical index. | Mandatory |
| 17AJ(c) |  | Glossary of abbreviations and acronyms. | Mandatory |
| 17AJ(d) |  | List of requirements. | Mandatory |
| 17AJ(e) |  | Details of contact officer. | Mandatory |
| 17AJ(f) |  | Entity’s website address. | Mandatory |
| 17AJ(g) |  | Electronic address of report. | Mandatory |
| 17AD(a) | Review by accountable authority | |  |
| 17AD(a) |  | A review by the accountable authority of the entity. | Mandatory |
| 17AD(b) | Overview of the entity | | |
| 17AE(1)(a)(i) |  | A description of the role and functions of the entity. | Mandatory |
| 17AE(1)(a)(ii) |  | A description of the organisational structure of the entity. | Mandatory |
| 17AE(1)(a)(iii) |  | A description of the outcomes and programmes administered by the entity. | Mandatory |
| 17AE(1)(a)(iv) |  | A description of the purposes of the entity as included in corporate plan. | Mandatory |
| 17AE(1)(b) |  | An outline of the structure of the portfolio of the entity. | Portfolio departments ‑ mandatory |
| 17AE(2) |  | Where the outcomes and programmes administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change. | If applicable, Mandatory |
| 17AD(c) | Report on the Performance of the entity | |  |
|  | *Annual performance Statements* | |  |
| 17AD(c)(i); 16F |  | Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule. | Mandatory |
| *17AD(c)(ii)* | *Report on Financial Performance* | | |
| 17AF(1)(a) |  | A discussion and analysis of the entity’s financial performance. | Mandatory |
| 17AF(1)(b) |  | A table summarising the total resources and total payments of the entity. | Mandatory |
| 17AF(2) |  | If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity’s future operation or financial results. | If applicable, Mandatory. |
| 17AD(d) | Management and Accountability | | |
|  | *Corporate Governance* | | |
| 17AG(2)(a) |  | Information on compliance with section 10 (fraud systems) | Mandatory |
| 17AG(2)(b)(i) |  | A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared. | Mandatory |
| 17AG(2)(b)(ii) |  | A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place. | Mandatory |
| 17AG(2)(b)(iii) |  | A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity. | Mandatory |
| 17AG(2)(c) |  | An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance. | Mandatory |
| 17AG(2)(d) – (e) |  | A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non‑compliance with Finance law and action taken to remedy non‑compliance. | If applicable, Mandatory |
|  | *External Scrutiny* | | |
| 17AG(3) |  | Information on the most significant developments in external scrutiny and the entity’s response to the scrutiny. | Mandatory |
| 17AG(3)(a) |  | Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity. | If applicable, Mandatory |
| 17AG(3)(b) |  | Information on any reports on operations of the entity by the Auditor‑General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman. | If applicable, Mandatory |
| 17AG(3)(c) |  | Information on any capability reviews on the entity that were released during the period. | If applicable, Mandatory |
|  | *Management of Human Resources* | | |
| 17AG(4)(a) |  | An assessment of the entity’s effectiveness in managing and developing employees to achieve entity objectives. | Mandatory |
| 17AG(4)(b) |  | Statistics on the entity’s APS employees on an ongoing and non‑ongoing basis; including the following:   * Statistics on staffing classification level; * Statistics on full‑time employees; * Statistics on part‑time employees; * Statistics on gender; * Statistics on staff location; * Statistics on employees who identify as Indigenous. | Mandatory |
| 17AG(4)(c) |  | Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the *Public Service Act 1999*. | Mandatory |
| 17AG(4)(c)(i) |  | Information on the number of SES and non‑SES employees covered by agreements etc identified in paragraph 17AG(4)(c). | Mandatory |
| 17AG(4)(c)(ii) |  | The salary ranges available for APS employees by classification level. | Mandatory |
| 17AG(4)(c)(iii) |  | A description of non‑salary benefits provided to employees. | Mandatory |
| 17AG(4)(d)(i) |  | Information on the number of employees at each classification level who received performance pay. | If applicable, Mandatory |
| 17AG(4)(d)(ii) |  | Information on aggregate amounts of performance pay at each classification level. | If applicable, Mandatory |
| 17AG(4)(d)(iii) |  | Information on the average amount of performance payment, and range of such payments, at each classification level. | If applicable, Mandatory |
| 17AG(4)(d)(iv) |  | Information on aggregate amount of performance payments. | If applicable, Mandatory |
|  | *Assets Management* | |  |
| 17AG(5) |  | An assessment of effectiveness of assets management where asset management is a significant part of the entity’s activities. | If applicable, mandatory |
|  | *Purchasing* | |  |
| 17AG(6) |  | An assessment of entity performance against the *Commonwealth Procurement Rules*. | Mandatory |
|  | *Consultants* | |  |
| 17AG(7)(a) |  | A summary statement detailing the number of new contracts engaging consultants entered into during the period; the total actual expenditure on all new consultancy contracts entered into during the period (inclusive of GST); the number of ongoing consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting year on the ongoing consultancy contracts (inclusive of GST). | Mandatory |
| 17AG(7)(b) |  | A statement that “*During [reporting period], [specified number] new consultancy contracts were entered into involving total actual expenditure of $[specified million]. In addition, [specified number] ongoing consultancy contracts were active during the period, involving total actual expenditure of $[specified million]*”. | Mandatory |
| 17AG(7)(c) |  | A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged. | Mandatory |
| 17AG(7)(d) |  | A statement that “*Annual reports contain information about actual expenditure on contracts for consultancies. Information on the value of contracts and consultancies is available on the AusTender website.*” | Mandatory |
|  | *Australian National Audit Office Access Clauses* | |  |
| 17AG(8) |  | If an entity entered into a contract with a value of more than $100 000 (inclusive of GST) and the contract did not provide the Auditor‑General with access to the contractor’s premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract. | If applicable, Mandatory |
|  | *Exempt contracts* | |  |
| 17AG(9) |  | If an entity entered into a contract or there is a standing offer with a value greater than $10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters. | If applicable, Mandatory |
|  | *Small business* | |  |
| 17AG(10)(a) |  | A statement that *“[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance’s website.”* | Mandatory |
| 17AG(10)(b) |  | An outline of the ways in which the procurement practices of the entity support small and medium enterprises. | Mandatory |
| 17AG(10)(c) |  | If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that “*[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury’s website*.” | If applicable, Mandatory |
|  | *Financial Statements* | |  |
| 17AD(e) |  | Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act. | Mandatory |
| 17AD(f) | Other Mandatory Information | | |
| 17AH(1)(a)(i) |  | If the entity conducted advertising campaigns, a statement that *“During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity’s website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance’s website.”* | If applicable, Mandatory |
| 17AH(1)(a)(ii) |  | If the entity did not conduct advertising campaigns, a statement to that effect. | If applicable, Mandatory |
| 17AH(1)(b) |  | A statement that *“Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity’s website].”* | If applicable, Mandatory |
| 17AH(1)(c) |  | Outline of mechanisms of disability reporting, including reference to website for further information. | Mandatory |
| 17AH(1)(d) |  | Website reference to where the entity’s Information Publication Scheme statement pursuant to Part II of FOI Actcan be found. | Mandatory |
| 17AH(1)(e) |  | Correction of material errors in previous annual report | If applicable, mandatory |
| 17AH(2) |  | Information required by other legislation | Mandatory |

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

**Abbreviation key—Endnote 2**

The abbreviation key sets out abbreviations that may be used in the endnotes.

**Legislation history and amendment history—Endnotes 3 and 4**

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

**Editorial changes**

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

**Misdescribed amendments**

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.

Endnote 2—Abbreviation key

|  |  |
| --- | --- |
| ad = added or inserted | o = order(s) |
| am = amended | Ord = Ordinance |
| amdt = amendment | orig = original |
| c = clause(s) | par = paragraph(s)/subparagraph(s) |
| C[x] = Compilation No. x | /sub‑subparagraph(s) |
| Ch = Chapter(s) | pres = present |
| def = definition(s) | prev = previous |
| Dict = Dictionary | (prev…) = previously |
| disallowed = disallowed by Parliament | Pt = Part(s) |
| Div = Division(s) | r = regulation(s)/rule(s) |
| ed = editorial change | reloc = relocated |
| exp = expires/expired or ceases/ceased to have | renum = renumbered |
| effect | rep = repealed |
| F = Federal Register of Legislation | rs = repealed and substituted |
| gaz = gazette | s = section(s)/subsection(s) |
| LA = *Legislation Act 2003* | Sch = Schedule(s) |
| LIA = *Legislative Instruments Act 2003* | Sdiv = Subdivision(s) |
| (md) = misdescribed amendment can be given | SLI = Select Legislative Instrument |
| effect | SR = Statutory Rules |
| (md not incorp) = misdescribed amendment | Sub‑Ch = Sub‑Chapter(s) |
| cannot be given effect | SubPt = Subpart(s) |
| mod = modified/modification | underlining = whole or part not |
| No. = Number(s) | commenced or to be commenced |

Endnote 3—Legislation history

| Name | Registration | Commencement | Application, saving and transitional provisions |
| --- | --- | --- | --- |
| Public Governance, Performance and Accountability Rule 2014 | 30 June 2014 (F2014L00911) | 1 July 2014 (s 2) |  |
| Public Governance, Performance and Accountability Legislation Amendment Rule 2014 | 18 Sept 2014 (F2014L01244) | 19 Sept 2014 (s 2) | — |
| Public Governance, Performance and Accountability Legislation Amendment (RBA and Other Measures) Rule 2014 | 28 Nov 2014 (F2014L01598) | 29 Nov 2014 (s 2) | — |
| Public Governance, Performance and Accountability Legislation Amendment Rule 2014 (No. 2) | 9 Jan 2015 (F2015L00027) | Sch 1 (item 1): 10 Jan 2015 (s 2 item 2) | — |
| Public Governance, Performance and Accountability Legislation Amendment (Office of the Fair Work Building Industry Inspectorate) Rule 2015 | 30 Jan 2015 (F2015L00086) | Sch 1 (item 3): 1 Feb 2015 (s 2 item 2) | — |
| Public Governance, Performance and Accountability Amendment (Corporate Plans and Annual Performance Statements) Rule 2015 | 24 Apr 2015 (F2015L00592) | 25 Apr 2015 (s 2) | — |
| Public Governance, Performance and Accountability Legislation Amendment (Officials and Other Measures) Rule 2015 | 23 June 2015 (F2015L00887) | Sch 1 (items 1–5): 1 July 2015 (s 2(1) item 2) Sch 1 (items 7–10): 24 June 2015 (s 2(1) item 3) | — |
| Public Governance, Performance and Accountability Amendment (Listed Entities and Receipts) Rule 2015 | 24 June 2015 (F2015L00929) | 1 July 2015 (s 2(1) item 1) | — |
| Public Governance, Performance and Accountability Amendment (CSC) Rule 2016 | 12 Apr 2016 (F2016L00504) | 13 Apr 2016 (s 2(1) item 1) | — |
| Public Governance, Performance and Accountability Amendment (Non‑corporate Commonwealth Entity Annual Reporting) Rule 2016 | 6 May 2016 (F2016L00691) | 7 May 2016 (s 2(1) item 1) | — |
| Public Governance, Performance and Accountability Amendment (Corporate Commonwealth Entity Annual Reporting) Rule 2016 | 6 May 2016 (F2016L00693) | 7 May 2016 (s 2(1) item 1) | — |
| Public Governance, Performance and Accountability Amendment (Commonwealth Company Annual Reporting) Rule 2016 | 6 May 2016 (F2016L00696) | 7 May 2016 (s 2(1) item 1) | — |
| Public Governance, Performance and Accountability (Establishing Old Parliament House) Rule 2016 | 9 May 2016 (F2016L00739) | Sch 1: 1 July 2016 (s 2(1) item 1) | — |
| Public Governance, Performance and Accountability Amendment (Miscellaneous Measures No. 1) Rule 2016 | 28 Sept 2016 (F2016L01531) | 29 Sept 2016 (s 2(1) item 1) | — |
| Public Governance, Performance and Accountability Amendment (Digital Transformation Agency) Rule 2016 | 17 Nov 2016 (F2016L01772) | 18 Nov 2016 (s 2(1) item 1) | — |

Endnote 4—Amendment history

| Provision affected | How affected |
| --- | --- |
| **Chapter 1** |  |
| **Part 1‑1** |  |
| **Division 1** |  |
| s 2 | rep LIA s 48D |
| **Division 2** |  |
| s 4 | am F2016L00504; F2016L00691; F2016L00693; F2016L00696 |
| **Part 1‑2** |  |
| s 5 | am F2015L00027; F2015L00929 |
| **Chapter 2** |  |
| **Part 2‑1** |  |
| s 9 | am F2015L00887; F2015L00929 |
| **Subdivision D** |  |
| s 16A | am F2014L01244 |
| s 16B | am F2014L01244; F2016L01531 |
| **Part 2‑3** |  |
| **Division 1** | ` |
| Division 1 heading | rs F2015L00592 |
| s 16E | ad F2015L00592 |
| **Division 2** |  |
| Division 2 | ad F2015L00592 |
| s 16F | ad F2015L00592 |
|  | am F2016L00691 |
| **Division 3** |  |
| Division 3 heading | ad F2015L00592 |
| s 17 | am F2015L00887 |
| **Division 3A** |  |
| Division 3A | ad F2016L00691 |
| **Subdivision A** |  |
| s 17AA | ad F2016L00691 |
| s 17AB | ad F2016L00691 |
| s 17AC | ad F2016L00691 |
| s 17AD | ad F2016L00691 |
| s 17AE | ad F2016L00691 |
| s 17AF | ad F2016L00691 |
| s 17AG | ad F2016L00691 |
| s 17AH | ad F2016L00691 |
|  | am F2016L01531 |
| s 17AI | ad F2016L00691 |
| s 17AJ | ad F2016L00691 |
| **Subdivision B** |  |
| Subdivision B | ad F2016L00693 |
| s 17BA | ad F2016L00693 |
| s 17BB | ad F2016L00693 |
| s 17BC | ad F2016L00693 |
| s 17BD | ad F2016L00693 |
| s 17BE | ad F2016L00693 |
| s 17BF | ad F2016L00693 |
| **Division 4** |  |
| Division 2 heading | rep F2015L00592 |
| Division 4 heading | ad F2015L00592 |
| s 17A | am F2016L00691 |
| **Part 2‑4** |  |
| **Division 2** |  |
| Division 2 heading | rs F2016L00504 |
| **Subdivision A** |  |
| s 18A | ad F2016L00504 |
|  | ed C9 |
| **Subdivision B** |  |
| Subdivision B heading | ad F2016L00504 |
| **Division 6** |  |
| s 24 | am F2014L01598; F2015L00887 |
| **Part 2‑5** |  |
| s 27 | am F2015L00929; F2016L01531 |
| **Chapter 3** |  |
| **Part 3-1** |  |
| Part 3-1 heading | ad F2016L00696 |
| s 27A | ad F2015L00592 |
| **Part 3-2** |  |
| Part 3-2 heading | ad F2016L00696 |
| **Part 3-3** |  |
| Part 3-3 | ad F2016L00696 |
| s 28A | ad F2016L00696 |
| s 28B | ad F2016L00696 |
| s 28C | ad F2016L00696 |
| s 28D | ad F2016L00696 |
| s 28E | ad F2016L00696 |
| s 28F | ad F2016L00696 |
| **Chapter 4** |  |
| s 28A | ad F2016L00504 |
|  | renum ed C9 |
| s 29AA (prev s 28A) |  |
| s 30 | am F2016L00739 |
| **Chapter 5** |  |
| Chapter 5 | ad F2016L00691 |
| **Part 1** |  |
| s 31 | ad F2016L00691 |
| **Part 2** |  |
| Part 2 | ad F2016L00693 |
| s 32 | ad F2016L00693 |
| **Part 3** |  |
| Part 3 | ad F2016L00696 |
| s 33 | ad F2016L00696 |
| **Schedule 1** |  |
| c 9 | rep F2016L01531 |
| c 10 | rs F2015L00929; F2016L01772 |
|  | rep 30 June 2020 (Sch 1 c 10) |
| c 13 | rep F2015L00929 |
| c 17A | ad F2015L00086 |
| c 19 | rep F2016l00739 |
| c 21 | am F2014L01598 |
| **Schedule 2** |  |
| Schedule 2 | ad F2016L00691 |
| c 1 | ad F2016L00691 |
| Schedule 2 Table | ad F2016L00691 |
|  | am F2016L01531 |