Public Governance, Performance and Accountability Rule 2014

made under the

Public Governance, Performance and Accountability Act 2013

Compilation No. 56

Compilation date: 9 August 2024

Includes amendments: F2024L00983

Registered: 30 August 2024

Prepared by the Office of Parliamentary Counsel, Canberra

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 9 August 2024 (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 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 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 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If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.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
4A Meaning of *threshold remuneration amount*....5

Part 1-2—Provisions relating to the Dictionary in the Act 6

5 Government business enterprise....6
6 Listed entities....6
7 Listed law enforcement agency....7
7AC Reporting period—High Speed Rail Authority....7

Chapter 2—Commonwealth entities and the Commonwealth 8

Part 2-1—Core provisions about Commonwealth entities and the Commonwealth 8

7A Commonwealth entities and their accountable authorities—bodies corporate established under a law of the Commonwealth....8
8 Accountable authorities—listed entities....9
9 Officials....9

Part 2-2—Accountable authorities and officials 11

Division 1—Requirements applying to accountable authorities 11

10 Preventing, detecting and responding to fraud and corruption....11
11 Recovery of debts....12

Division 2—Officials' duty to disclose interests 13

Subdivision A—When duty does not apply 13

12 When duty does not apply....13

Subdivision B—Officials who are the accountable authority 14

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

Subdivision C—Officials who are members of the accountable authority 15

14 Officials who are members of the accountable authority—how and when to disclose interests....15
15 Officials who are members of the accountable authority—consequences of disclosing interests....16

Subdivision D—Other requirements to disclose material personal interests 17

16 Officials who are not the accountable authority or a member of the accountable authority....17
16A Certain officials appointed under a law to a body—how and when to disclose interests....17
16B Certain officials appointed under a law to a body—consequences of disclosing interests....18

16C Application of sections 16A and 16B to accountable authorities or members of accountable authorities who are also ex officio members of a body 19
Subdivision E—Effect of contravention of duty to disclose interests 20
16D Effect of contravention of duty to disclose interests 20
Division 3—Inspection of books of corporate Commonwealth entities 21
16DA Inspection of books of corporate Commonwealth entities 21
Part 2-3—Planning, performance and accountability 22
Division 1—Planning and budgeting 22
16E Corporate plan for Commonwealth entities 22
16EA Performance measures for Commonwealth entities 24
Division 2—Performance of Commonwealth entities 25
16F Annual performance statements for Commonwealth entities 25
Division 3—Audit Committee for Commonwealth entities 27
17 Audit committee for Commonwealth entities 27
Division 3A—Annual report for Commonwealth entities 29
Subdivision A—Annual report for non-corporate Commonwealth entities 29
17AA Guide to this Subdivision 29
17AB Parliamentary standards of presentation 29
17ABA Annual report to be published using digital reporting tool 29
17AC Plain English and clear design 29
17AD Specific requirements for annual reports 29
17AE Overview of the entity 30
17AF Report on financial performance 31
17AG Information on management and accountability 31
17AGA Additional information about organisations receiving amounts under reportable consultancy or reportable non-consultancy contracts 35
17AH Other mandatory information 36
17AI Letter of transmittal 37
17AJ Aids to access 37
Subdivision B—Annual report for corporate Commonwealth entities 38
17BA Guide to this Subdivision 38
17BB Approval of annual report by accountable authority 38
17BC Parliamentary standards of presentation 38
17BCA Annual report to be published using digital reporting tool 38
17BD Plain English and clear design 38
17BE Contents of annual report 39
17BF Disclosure requirements for government business enterprises 41
Subdivision C—Information about executive remuneration 41
17CA Information about remuneration for key management personnel 41
17CB Information about remuneration for senior executives 42
17CC Information about remuneration for other highly paid staff 43
17CD Other information about executive remuneration 43
17CE General rules for reporting information about executive remuneration 44

Authorised Version F2024C00753 registered 30/08/2024

Division 4—Special reporting requirements when Commonwealth entity has ceased to exist or functions have been transferred 45
Subdivision A—Commonwealth entity has ceased to exist 45
17A Guide to this Subdivision 45
17B Commonwealth entity has ceased to exist—none of its functions has been transferred....45
17C Commonwealth entity has ceased to exist—some, but not all, of its functions have been transferred 45
17D Commonwealth entity has ceased to exist—all of its functions have been transferred....46
Subdivision B—Commonwealth entity has not ceased to exist, but some or all of its functions have been transferred 47
17E Guide to this Subdivision 47
17F Commonwealth entity has not ceased to exist—some, but not all, of its functions have been transferred and it is not practicable for it to report....47
17G Commonwealth entity has not ceased to exist—all of its functions have been transferred....48
Subdivision C—Reporting in relation to transferred functions 48
17H Guide to this Subdivision 48
17J Reporting in relation to transferred functions 49
Subdivision D—Miscellaneous 50
17K Determinations by Finance Minister....50
Part 2-4—Use and management of public resources 51
Division 1—Commitments of relevant money 51
18 Approving commitments of relevant money....51
Division 2—Banking 53
Subdivision A—Banking by corporate Commonwealth entities 53
18A Banking by CSC....53
Subdivision B—Banking or dealing with relevant money received by officials 54
19 Banking of bankable money received by officials....54
20 Otherwise dealing with bankable money received by officials....54
21 Dealing with unbankable money received by officials 55
Division 3—Borrowing 56
21A Borrowing by corporate Commonwealth entities 56
Division 4—Investment 57
22 Investment by the Commonwealth....57
22A Investment by corporate Commonwealth entities....57
Division 4A—Indemnities and exemptions by corporate Commonwealth entities 58
22B Indemnities and exemptions by corporate Commonwealth entities....58
Division 5—Insurance 60
23 Insurance obtained by corporate Commonwealth entities 60
Division 6—Authorisations and payments by the Finance Minister 61
24 Authorisations of waivers, modifications of payment terms, set-offs and act of grace payments....61
25 Payment of amount owed to person at time of death 62

Authorised Version F2024C00753 registered 30/08/2024

Division 6A—CCE grants made by or on behalf of corporate Commonwealth entities 63
25A Guide to this Division 63
25B Requirements for making CCE grants where Minister involved 63
25C Requirements for advising Ministers involved in making CCE grants....64
25D Reporting requirements for Minister where Minister approves CCE grant in Minister's electorate....65
25E Reporting requirements for Minister where Minister approves CCE grant despite recommendation of corporate Commonwealth entity....66
25F Publication requirements for CCE grants made with Minister's approval 66
25G Additional record-keeping requirement where information not published....67
25H Other matters....67
Division 7—Special provisions applying to Ministers only 68
26 Minister to inform Parliament of certain events....68
Part 2-5—Appropriations 70
27 Receipts of amounts by non-corporate Commonwealth entities....70
Chapter 3—Commonwealth companies 72
Part 3-1—Planning and budgeting 72
27A Corporate plan for Commonwealth companies....72
Part 3-2—Audit committee for Commonwealth companies 73
28 Audit committee for wholly-owned Commonwealth companies 73
Part 3-3—Annual report for Commonwealth companies 74
28A Guide to this Part....74
28B Approval of annual report by directors 74
28C Parliamentary standards of presentation 74
28CA Annual report to be published using digital reporting tool 74
28D Plain English and clear design 74
28E Contents of annual report....74
28EA Information about executive remuneration—key management personnel 76
28EB Other information about executive remuneration 77
28EC General rules for reporting information about executive remuneration....77
28F Disclosure requirements for government business enterprises 78
Chapter 4—Miscellaneous 79
29AA Modifications of the Act and instruments for CSC....79
29 Other CRF money 80
29A Money that is prescribed not to be other CRF money....81
30 Procurement by corporate Commonwealth entities 81
30A Publishing annual reports....82
Chapter 5—Transitional and application provisions 83
Part 1—Amendments made by the Public Governance, Performance and Accountability Amendment (Non-corporate Commonwealth Entity Annual Reporting) Rule 2016 83
31 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (Non-corporate Commonwealth Entity Annual Reporting) Rule 2016*....83

Authorised Version F2024C00753 registered 30/08/2024

Part 2—Amendments made by the Public Governance, Performance and Accountability Amendment (Corporate Commonwealth Entity Annual Reporting) Rule 2016 84

32 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (Corporate Commonwealth Entity Annual Reporting) Rule 2016* 84

Part 3—Amendments made by the Public Governance, Performance and Accountability Amendment (Commonwealth Company Annual Reporting) Rule 2016 85

33 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (Commonwealth Company Annual Reporting) Rule 2016* 85

Part 4—Amendments made by the Public Governance, Performance and Accountability Amendment (Reporting Executive Remuneration) Rules 2019 86

34 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (Reporting Executive Remuneration) Rules 2019* 86

Part 5—Amendments made by the Public Governance, Performance and Accountability Amendment (Annual Reporting) Rules 2019 87

35 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (Annual Reporting) Rules 2019* 87

Part 6—Amendments made by the Public Governance, Performance and Accountability Amendment (2020 Measures No. 1) Rules 2020 88

36 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (2020 Measures No. 1) Rules 2020* 88

Part 7—Amendments made by the Public Governance, Performance and Accountability Amendment (2020 Measures No. 2) Rules 2020 89

37 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (2020 Measures No. 2) Rules 2020* 89

38 Transitional provision—nominations 89

Part 8—Amendments made by the Public Governance, Performance and Accountability Amendment (Consultancy and Non-Consultancy Contract Expenditure Reporting) Rules 2020 90

39 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (Consultancy and Non-Consultancy Contract Expenditure Reporting) Rules 2020* 90

Part 9—Publication deadline for 2020-21 corporate plans 91

40 Publication deadline for 2020-21 corporate plans 91

Part 10—Amendments made by the Public Governance, Performance and Accountability Amendment (Special Account Determination) Rules 2021 92

41 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (Special Account Determination) Rules 2021* 92

Authorised Version F2024C00753 registered 30/08/2024

Part 11—Amendments made by the Public Governance, Performance and Accountability Amendment (Anti-Corruption) Rules 2023 93
42 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (Anti-Corruption) Rules 2023* 93

Schedule 1—Listed entities 94
1 Guide to this Schedule....94
2 Australian Office of Financial Management....94
4 Australian National Preventive Health Agency....94
5 Australian Public Service Commission....95
6 Australian Security Intelligence Organisation....95
6A Australian Submarine Agency....96
7 Australian Taxation Office....97
10 Digital Transformation Agency....98
10AA Domestic, Family and Sexual Violence Commission....99
11 Geoscience Australia....99
12 IP Australia....100
12A National Emergency Management Agency....100
14 National Indigenous Australians Agency....101
15 National Mental Health Commission....102
16 Office of the Auditing and Assurance Standards Board....102
17 Office of the Australian Accounting Standards Board....103
18 Office of the Special Investigator....103
20 Royal Australian Mint....104
21 Seafarers Safety, Rehabilitation and Compensation Authority....104
22 Services Australia....105

Schedule 2—List of requirements—non-corporate Commonwealth entities 106
1 Guide to this Schedule....106

Schedule 2A—List of requirements—corporate Commonwealth entities 114

Schedule 2B—List of requirements—Commonwealth companies 118

Schedule 3—Information about executive remuneration 122
1 Information about remuneration for key management personnel....122
2 Information about remuneration for senior executives....123
3 Information about remuneration for other highly paid staff....123

Endnotes 124
Endnote 1—About the endnotes 124
Endnote 2—Abbreviation key 125
Endnote 3—Legislation history 126
Endnote 4—Amendment history 131

Authorised Version F2024C00753 registered 30/08/2024

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*.

Authorised Version F2024C00753 registered 30/08/2024

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).

books includes:

(a) a register; and
(b) financial reports or financial records, however compiled, recorded or stored; and
(c) a document.

CCE grant means an arrangement for the provision of financial assistance by or on behalf of a corporate Commonwealth entity under which relevant money is to be paid to a person, or body, that is not a Commonwealth entity but does not include an arrangement for any of the following:

(a) a payment for the acquisition of goods or services by the corporate Commonwealth entity for its own use or the use of another entity or third party;
(b) a payment of compensation:
  (i) relating to defective administration; or
  (ii) relating to employment conditions; or
  (iii) established by a law of the Commonwealth or of a State or Territory;
(c) a payment of a benefit or entitlement under a law of the Commonwealth;
(d) a payment of a charitable donation by the entity from money received from individuals for that purpose;
(e) an investment or loan.

Commonwealth Procurement Rules means the instrument of that name made under subsection 105B(1) of the Act, as in force on 20 April 2019.

Note: The *Commonwealth Procurement Rules* could in 2020 be viewed on the Department's website (www.finance.gov.au).

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 Foreign Affairs and Trade means the Department administered by the Minister administering the *Diplomatic Privileges and Immunities Act 1967*.

Department of Home Affairs means the Department of State administered by the Minister administering the *Australian Border Force Act 2015*.

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.

key management personnel has the same meaning as in *AASB 124 Related Party Disclosures*.

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*.

other highly paid staff, of a Commonwealth entity for a reporting period, means officials of the entity:

(a) who are neither key management personnel nor senior executives; and
(b) whose total remuneration exceeds the threshold remuneration amount for the reporting period.

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

Authorised Version F2024C00753 registered 30/08/2024

(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.

reportable consultancy contract means an arrangement that is published in AusTender as a consultancy.

Note: AusTender could in 2020 be viewed on AusTender's website (www.tenders.gov.au).

reportable non-consultancy contract means an arrangement that:
(a) is published in AusTender; and
(b) is not a reportable consultancy contract.

Note: AusTender could in 2020 be viewed on AusTender's website (www.tenders.gov.au).

reporting entity: see subsection 17J(2).

senior executives means the following officials of a Commonwealth entity who are not key management personnel:
(a) officials with classifications in Groups 9 to 11 of the table in Schedule 1 to the *Public Service Classification Rules 2000*;
(b) officials with positions equivalent to officials covered by paragraph (a);
(c) officers of the Australian Defence Force with ranks equivalent to classifications covered by paragraph (a).

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

threshold remuneration amount, for a reporting period, has the meaning given by subsection 4A(1).

total remuneration:
(a) means the sum of the following (calculated on an accrual basis):
(i) base salary;
(ii) bonuses;
(iii) other benefits and allowances;
(iv) superannuation contributions (made by the employer);
(v) long service leave;
(vi) other long-term benefits;
(vii) termination benefits; but
(b) does not include any allowance paid because a person is deployed (but not posted) overseas.

total remuneration band:
(a) in relation to senior executives of a Commonwealth entity, has the meaning given by subsection 17CB(3); or

Authorised Version F2024C00753 registered 30/08/2024

(b) in relation to other highly paid staff of a Commonwealth entity, has the meaning given by subsection 17CC(3).

4A Meaning of *threshold remuneration amount*

Guide to this section

The purpose of this section is to define ***threshold remuneration amount***.

(1) The ***threshold remuneration amount*** for a reporting period is:

(a) for a reporting period that begins on or after 29 June 2018 and ends on or before 30 June 2019—$220,000; or

(b) for a reporting period that begins in a financial year that begins on or after 1 July 2019—the amount worked out using the following formula rounded to the nearest multiple of $5,000:

$$\$220{,}000 \times \text{Indexation factor for the financial year}$$

(2) The ***indexation factor*** for a financial year is the number worked out using the following formula:

$$\frac{\text{Index number for the reference June quarter}}{\text{Index number for the base June quarter}}$$

where:

base June quarter means the June quarter ending on 30 June 2018.

index number, for a quarter, means the Wage Price Index (total hourly rates of pay excluding bonuses/public sector/all Australia/original) number published by the Australian Statistician in respect of that quarter.

June quarter means a 3-month period ending on 30 June.

reference June quarter means the June quarter immediately before the financial year.

(3) The indexation factor is to be calculated to 3 decimal places (rounding up if the fourth decimal place is 5 or more).

(4) The indexation factor is to be worked out:

(a) using only the index numbers published in terms of the most recently published index reference period for the Wage Price Index; and

(b) disregarding index numbers published in substitution for previously published index numbers (except where the substituted numbers are published to take account of changes in the index reference period).

Authorised Version F2024C00753 registered 30/08/2024

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) National Intermodal Corporation Limited (ACN 161 635 105);
  (e) NBN Co Limited (ACN 136 533 741);
  (f) Australian Naval Infrastructure Pty Ltd (ACN 051 762 639);
  (g) WSA Co Limited (ACN 618 989 272);
  (h) Snowy Hydro Limited (ACN 090 574 431);

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 National Anti-Corruption Commission;
(c) the Australian Crime Commission;
(d) the Department of Home Affairs.

7AC Reporting period—High Speed Rail Authority

Guide to this section

The purpose of this section is to prescribe the first reporting period for the High Speed Rail Authority.

This section is made for the purposes of paragraph (b) of the definition of ***reporting period*** in section 8 of the Act.

The first reporting period for the High Speed Rail Authority is the period that:

(a) begins on 12 June 2023; and
(b) ends on 30 June 2024.

Authorised Version F2024C00753 registered 30/08/2024

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 Chief Executive Officer 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.

Authorised Version F2024C00753 registered 30/08/2024

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 entity in 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

Authorised Version F2024C00753 registered 30/08/2024

Section 9

Persons who are officials of Commonwealth entities		
	Column 1	**Column 2**
Item	**Commonwealth entity**	**Persons who are officials**
		particular duty, conferred on any person by: (i) the Act or a rule made under it; or (ii) the *Financial Framework (Supplementary Powers) Act 1997*; (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 the Commonwealth 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.

Authorised Version F2024C00753 registered 30/08/2024

Part 2-2—Accountable authorities and officials

Division 1—Requirements applying to accountable authorities

10 Preventing, detecting and responding to fraud and corruption

Guide to this section

The purpose of this section is to ensure that there is a minimum standard for accountable authorities of Commonwealth entities to prevent, detect and respond to fraud and corruption.

This section is made for the purposes of paragraphs 102(1)(a), (b) and (d) of the Act.

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

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

(b) developing and implementing control plans to deal with fraud and corruption risks, and updating the plans as soon as practicable after conducting an assessment mentioned in paragraph (a); and

(c) conducting periodic reviews of the effectiveness of the entity's fraud and corruption controls; and

(d) ensuring that the entity:

(i) has governance structures and processes to effectively oversee and manage risks of fraud and corruption relating to the entity; and

(ii) has officials who are responsible for managing risks of fraud and corruption relating to the entity; and

(iii) keeps records identifying those structures, processes and officials; and

(e) ensuring that the entity has appropriate mechanisms for preventing fraud and corruption, including by ensuring that:

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

(ii) risks of fraud and corruption are taken into account in planning and conducting the activities of the entity; and

(f) ensuring that the entity has appropriate mechanisms for:

(i) detecting fraud and corruption, including processes for officials of the entity and other persons to report suspected fraud or corruption confidentially; and

(ii) investigating or otherwise responding to fraud or corruption or suspected fraud or corruption; and

Authorised Version F2024C00753 registered 30/08/2024

(iii) recording and reporting incidents of fraud or corruption or suspected fraud or corruption.

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.

Authorised Version F2024C00753 registered 30/08/2024

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; or (b) a contract relating to an indemnity; and the indemnity meets the requirements prescribed by section 22B relating to the granting of indemnities.
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,

Circumstances when duty to disclose does not apply		
Item	**Topic**	**Circumstances**
		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 (other than an interest not required to be disclosed because of section 12);

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

Authorised Version F2024C00753 registered 30/08/2024

(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 (other than an interest not required to be disclosed because of section 12);

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 disclosing interests

Guide to this section

The purpose of this section is to restrict members of an accountable authority of a Commonwealth entity who have disclosed 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 disclosed a material personal interest that relates to the affairs of the entity.

Consequences of disclosure

(2) If a matter in which the official has the disclosed 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 have not disclosed 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

Authorised Version F2024C00753 registered 30/08/2024

(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

Authorised Version F2024C00753 registered 30/08/2024

(c) the official has a material personal interest that relates to the affairs of the entity (other than an interest not required to be disclosed because of section 12).

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 disclosing 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 disclosed 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 disclosed a material personal interest that relates to the affairs of the entity; and
(d) a matter in which the official has the disclosed 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.

Authorised Version F2024C00753 registered 30/08/2024

(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.

Authorised Version F2024C00753 registered 30/08/2024

Division 3—Inspection of books of corporate Commonwealth entities

16DA Inspection of books of corporate Commonwealth entities

Guide to this section

The purpose of this section is to authorise the inspection of the books of a corporate Commonwealth entity.

A person who is the accountable authority, or a member of the accountable authority, of the entity may, for the purposes of certain legal proceedings, inspect the entity's books and take copies of them. This right continues for a period of 7 years beginning when the person ceases to be the accountable authority or a member of the accountable authority.

This section is made for paragraphs 102(1)(a), (b) and (d) of the Act.

(1) A person who is the accountable authority, or a member of the accountable authority, of a corporate Commonwealth entity may, for the purposes of an eligible legal proceeding in relation to the person, inspect the books of the entity at all reasonable times.

(2) A person who ceases to be the accountable authority, or a member of the accountable authority, of a corporate Commonwealth entity may, for the purposes of an eligible legal proceeding in relation to the person, inspect the books of the entity at all reasonable times during the period of 7 years beginning at that cessation.

(3) However, a person's right under subsection (1) or (2) to inspect books is subject to any Commonwealth law that prohibits disclosure of particular information.

(4) A person authorised to inspect books under this section may make copies of the books.

(5) In this section:

eligible legal proceeding, in relation to a person, means a legal proceeding:

(a) to which the person is a party; or

(b) that the person proposes in good faith to bring; or

(c) that the person reasonably believes will be brought against the person.

Authorised Version F2024C00753 registered 30/08/2024

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	Key activities	For the entire period covered by the plan, the key activities that the entity will undertake in order to achieve its purposes.
4	Operating context	For the entire period covered by the plan, the following: (a) the environment in which the entity will operate;

Authorised Version F2024C00753 registered 30/08/2024

Matters to be included in a Commonwealth entity's corporate plan		
Item	**Topic**	**Matters to be included**
		(b) the strategies and plans the entity will implement to have the capability it needs to undertake its key activities and achieve its purposes; (c) a summary of the risk oversight and management systems of the entity, and the key risks that the entity will manage and how those risks will be managed; (d) details of any organisation or body that will make a significant contribution towards achieving the entity's purposes through cooperation with the entity, including how that cooperation will help achieve those purposes; (e) how any subsidiary of the entity will contribute to achieving the entity's purposes.
5	Performance	For each reporting period covered by the plan, details of how the entity's performance in achieving the entity's purposes will be measured and assessed through: (a) specified performance measures for the entity that meet the requirements of section 16EA; and (b) specified targets for each of those performance measures for which it is reasonably practicable to set a target.

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

Authorised Version F2024C00753 registered 30/08/2024

(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 day specified in that subsection).

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 day specified in that subsection).

16EA Performance measures for Commonwealth entities

Guide to this section

The purpose of this section is to set out the requirements for the performance measures for a Commonwealth entity.

The performance measures must be included in the entity's corporate plan (see subsection 16E(2)) and are used to measure and assess the entity's performance in a reporting period (see subsection 16F(1)).

This section is made for subsection 35(2) of the Act.

The performance measures for an entity meet the requirements of this section if, in the context of the entity's purposes or key activities, they:

(a) relate directly to one or more of those purposes or key activities; and
(b) use sources of information and methodologies that are reliable and verifiable; and
(c) provide an unbiased basis for the measurement and assessment of the entity's performance; and
(d) where reasonably practicable, comprise a mix of qualitative and quantitative measures; and
(e) include measures of the entity's outputs, efficiency and effectiveness if those things are appropriate measures of the entity's performance; and
(f) provide a basis for an assessment of the entity's performance over time.

Authorised Version F2024C00753 registered 30/08/2024

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:

Authorised Version F2024C00753 registered 30/08/2024

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.

Authorised Version F2024C00753 registered 30/08/2024

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) If the entity is a non-corporate Commonwealth entity:
  (a) all of the members of the audit committee must be persons who are not officials of the entity; and
  (b) a majority of the members must be persons who are not officials of any Commonwealth entity.

(4AA) If the entity is a corporate Commonwealth entity, all of the members of the audit committee must be persons who are not employees of the entity.

Authorised Version F2024C00753 registered 30/08/2024

(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) or (4AA), as not being an official or employee of the entity.

(5) Despite subsections (3) to (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.

Authorised Version F2024C00753 registered 30/08/2024

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 1 April 2019.

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.

17ABA Annual report to be published using digital reporting tool

As soon as practicable after the annual report for a non-corporate Commonwealth entity has been presented to the Parliament, the annual report must be published using the digital reporting tool administered by the Finance Minister.

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;

Authorised Version F2024C00753 registered 30/08/2024

(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;
(daa) additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts;
(da) information about executive remuneration in accordance with Subdivision C;
(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 of the 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
  (aa) information on the accountable authority, or each member of the accountable authority, of the entity during the period, including the following:
    (i) the name of the accountable authority or member;
    (ii) the position title of the accountable authority or member;
    (iii) the period as the accountable authority or member within the reporting period; and

Authorised Version F2024C00753 registered 30/08/2024

(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 on management 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 responding to fraud and corruption) in relation to the entity during the period;

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

(i) fraud and corruption risk assessments have been conducted and fraud and corruption control plans have been prepared; and

(ii) appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting

fraud and corruption that meet the specific needs of the entity are in place for the entity; and

(iii) all reasonable measures have been taken to deal appropriately with fraud and corruption 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.

Audit committee

(2A) The annual report must include the following:

(a) a direct electronic address of the charter determining the functions of the audit committee for the entity;

(b) the name of each member of the audit committee during the period;

(c) the qualifications, knowledge, skills or experience of those members;

(d) information about each of those members' attendance at meetings of the audit committee during the period;

(e) the remuneration of each of those members.

External scrutiny

(3) The annual report must include information on the most significant developments during the period in 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 period that 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 period by:

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

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

(iii) the Commonwealth Ombudsman; 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;

Authorised Version F2024C00753 registered 30/08/2024

(aa) statistics on the number of employees of the entity (including by reference to ongoing and non-ongoing employees), at the end of that and the previous reporting period, in relation to each of the following:
  (i) full-time employees;
  (ii) part-time employees;
  (iii) gender;
  (iv) location;

(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 period for APS employees of the entity by classification level; and
  (iii) a description of the range of non-salary benefits provided during the period by 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.

Authorised Version F2024C00753 registered 30/08/2024

Purchasing

(6) The annual report must include an assessment of the entity's performance during the period against the Commonwealth Procurement Rules.

Reportable consultancy contracts

(7) The annual report must include the following:
  (a) a summary statement of the following:
    (i) the number of new reportable consultancy contracts that were entered into during the period;
    (ii) the total actual expenditure during the period on all such contracts (inclusive of GST);
    (iii) the number of ongoing reportable consultancy contracts 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 reportable consultancy contracts were entered into involving total actual expenditure of $[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of $[specified million].";
  (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 reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.".

Reportable non-consultancy contracts

(7A) The annual report must include the following:
  (a) a summary statement of the following:
    (i) the number of new reportable non-consultancy contracts that were entered into during the period;
    (ii) the total actual expenditure during the period on all such contracts (inclusive of GST);
    (iii) the number of ongoing reportable non-consultancy contracts 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 "Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.".

Authorised Version F2024C00753 registered 30/08/2024

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 period by 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 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.".

Note: Paragraphs 5.5 to 5.7 of the Commonwealth Procurement Rules deal with the requirements for procurement practices of Commonwealth entities to support small and medium enterprises.

17AGA Additional information about organisations receiving amounts under reportable consultancy or reportable non-consultancy contracts

(1) For the purposes of paragraph 17AD(daa), this section sets out additional information for the period that is to be included in the annual report about:
  (a) reportable consultancy contracts; and
  (b) reportable non-consultancy contracts.

Authorised Version F2024C00753 registered 30/08/2024

Additional information about organisations receiving amounts under reportable consultancy contracts

(2) The annual report must include:

(a) if 5 or more organisations received amounts under reportable consultancy contracts during the period—both of the following:

(i) the names of the organisations who received the 5 largest shares of the entity's total expenditure on such contracts during the period, and the total amounts they received;

(ii) the name of any organisation that, during the period, received one or more amounts under one or more such contracts equal in total to at least 5% of the entity's total expenditure on such contracts during the period, and the total amount the organisation received; or

(b) otherwise—the name of any organisation that, during the period, received one or more amounts under one or more reportable consultancy contracts, and the total amount the organisation received.

Additional information about organisations receiving amounts under reportable non-consultancy contracts

(3) The annual report must include:

(a) if 5 or more organisations received amounts under reportable non-consultancy contracts during the period—both of the following:

(i) the names of the organisations who received the 5 largest shares of the entity's total expenditure on such contracts during the period, and the total amounts they received;

(ii) the name of any organisation that, during the period, received one or more amounts under one or more such contracts equal in total to at least 5% of the entity's total expenditure on such contracts during the period, and the total amount the organisation received; or

(b) otherwise—the name of any organisation that, during the period, received one or more amounts under one or more reportable non-consultancy contracts, and the total amount the organisation received.

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;

Authorised Version F2024C00753 registered 30/08/2024

(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.

Authorised Version F2024C00753 registered 30/08/2024

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 1 April 2019.

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.

17BCA Annual report to be published using digital reporting tool

As soon as practicable after the annual report for a corporate Commonwealth entity has been presented to the Parliament, the annual report must be published using the digital reporting tool administered by the Finance Minister.

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;

Authorised Version F2024C00753 registered 30/08/2024

(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);

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

(i) full-time employees;

(ii) part-time employees;

(iii) gender;

Authorised Version F2024C00753 registered 30/08/2024

(iv) location;

(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 period that have had, or may have, a significant effect on the operations of the entity;

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

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

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

(iii) the Commonwealth Ombudsman; or

(iv) the Office of the Australian Information Commissioner;

(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 period to the accountable authority, any member of the accountable authority or officer of the entity against a liability (including premiums paid, or agreed to be paid, for insurance against the authority, member or officer's liability for legal costs);

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

(i) a direct electronic address of the charter determining the functions of the audit committee;

(ii) the name of each member of the audit committee during the period;

(iii) the qualifications, knowledge, skills or experience of those members;

Authorised Version F2024C00753 registered 30/08/2024

(iv) information about each of those members' attendance at meetings of the audit committee during the period;

(v) the remuneration of each of those members;

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

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

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.

Subdivision C—Information about executive remuneration

17CA Information about remuneration for key management personnel

(1) For the purposes of paragraphs 17AD(da) and 17BE(ta), this section sets out requirements for information about executive remuneration for key management personnel that is to be included in the annual report for a reporting period.

(2) For each of the key management personnel of the entity, the following must be included:

(a) name;

Authorised Version F2024C00753 registered 30/08/2024

(b) position title;
(c) base salary;
(d) bonuses;
(e) other benefits and allowances;
(f) superannuation contributions (made by the entity);
(g) long service leave;
(h) other long-term benefits;
(i) termination benefits;
(j) total remuneration, which must be the sum of the amounts included for the purposes of paragraphs (c) to (i).

(3) The information must be included in the annual report in the form set out in clause 1 of Schedule 3.

17CB Information about remuneration for senior executives

(1) For the purposes of paragraphs 17AD(da) and 17BE(ta), this section sets out requirements for information about executive remuneration for senior executives that is to be included in the annual report for a reporting period.

(2) For the senior executives of the entity, the following must be included:
(a) the total remuneration bands for the senior executives;
(b) for the senior executives within each band, the following:
(i) the number of senior executives;
(ii) average base salary;
(iii) average bonuses;
(iv) average other benefits and allowances;
(v) average superannuation contributions (made by the entity);
(vi) average long service leave;
(vii) average other long-term benefits;
(viii) average termination benefits;
(ix) average total remuneration, which must be the sum of the amounts included for the purposes of subparagraphs (ii) to (viii).

(3) A ***total remuneration band*** for the senior executives is:
(a) if the total remuneration for a member of the entity's senior executives for the reporting period is $220,000 or less—the band $0 to $220,000; or
(b) if the total remuneration for a member of the entity's senior executives for the reporting period is more than $220,000—the band of one or more increments of $25,000 above $220,000 into which the remuneration falls.

(4) The information must be included in the annual report in the form set out in clause 2 of Schedule 3.

Authorised Version F2024C00753 registered 30/08/2024

17CC Information about remuneration for other highly paid staff

(1) For the purposes of paragraphs 17AD(da) and 17BE(ta), this section sets out requirements for information about executive remuneration for other highly paid staff that is to be included in the annual report for a reporting period.

(2) For the other highly paid staff of the entity, the following must be included:
  (a) the total remuneration bands for the other highly paid staff;
  (b) for the other highly paid staff within each band, the following:
    (i) the number of other highly paid staff;
    (ii) average base salary;
    (iii) average bonuses;
    (iv) average other benefits and allowances;
    (v) average superannuation contributions (made by the entity);
    (vi) average long service leave;
    (vii) average other long-term benefits;
    (viii) average termination benefits;
    (ix) average total remuneration, which must be the sum of the amounts included for the purposes of subparagraphs (ii) to (viii).

(3) A ***total remuneration band*** for the other highly paid staff is a band of one or more increments of $25,000 above $220,000 into which the total remuneration for a member of the entity's other highly paid staff falls.

Note: Other highly paid staff have total remuneration in excess of the threshold remuneration amount, which is indexed: see the definition of ***other highly paid staff*** in section 4 and the definition of ***threshold remuneration amount*** in section 4A.

(4) The information must be included in the annual report in the form set out in clause 3 of Schedule 3.

17CD Other information about executive remuneration

(1) For the purposes of paragraphs 17AD(da) and 17BE(ta), this section sets out requirements for other information about executive remuneration that is to be included in the annual report for a reporting period.

(2) The policies and practices of the entity regarding the remuneration of key management personnel, senior executives and other highly paid staff must be included, setting out:
  (a) the governance arrangements under which those policies and practices operate; and
  (b) the basis on which the remuneration of the key management personnel, senior executives and other highly paid staff of the entity has been determined.

Authorised Version F2024C00753 registered 30/08/2024

17CE General rules for reporting information about executive remuneration

Amounts must be calculated on an accrual basis

(1) For the purposes of reporting information about executive remuneration under sections 17CA to 17CD, amounts comprising total remuneration must be calculated on an accrual basis.

Exemptions

(2) The Minister may, by legislative instrument, exempt the entity from one or more requirements of sections 17CA to 17CC.

(3) The Minister may require the information to which the exemption applies to be given to a person or body specified in the exemption.

(4) An exemption, and any requirement to give the information to a person or body specified in the exemption, must be noted in the entity's annual report.

Authorised Version F2024C00753 registered 30/08/2024

Division 4—Special reporting requirements when Commonwealth entity has ceased to exist or functions have been transferred

Subdivision A—Commonwealth entity has ceased to exist

17A Guide to this Subdivision

The purpose of this Subdivision is to set out requirements relating to reporting that apply when a Commonwealth entity has ceased to exist.

This Subdivision deals only with reporting in relation to the functions of the entity that have not been transferred to other Commonwealth entities. For reporting in relation to transferred functions, see Subdivision C.

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

17B Commonwealth entity has ceased to exist—none of its functions has been transferred

(1) If:

(a) a Commonwealth entity (the ***old entity***) has ceased to exist; and

(b) none of its functions has been transferred to other Commonwealth entities;

the Finance Minister may, in writing, nominate the accountable authority of a Commonwealth entity (the ***nominated entity***) to report for the old entity.

(2) If the Finance Minister does so, the accountable authority of the nominated entity must:

(a) prepare the annual performance statements, annual financial statements and annual report for the old entity that the accountable authority of the old entity would have been required to prepare had the old entity not ceased to exist; and

(b) include a copy of the annual performance statements in the annual report; and

(c) give the annual financial statements to the Auditor-General as soon as practicable after they are prepared; and

(d) give the annual report to the nominated entity's responsible Minister, for presentation to the Parliament.

17C Commonwealth entity has ceased to exist—some, but not all, of its functions have been transferred

(1) If:

(a) a Commonwealth entity (the ***old entity***) has ceased to exist; and

(b) some, but not all, of its functions have been transferred to one or more other Commonwealth entities;

Authorised Version F2024C00753 registered 30/08/2024

the Finance Minister may, in writing, nominate the accountable authority of a Commonwealth entity (the ***nominated entity***) to report for the old entity in relation to the function or functions (the ***non-transferred functions***) that have not been transferred.

(2) If the Finance Minister does so, the accountable authority of the nominated entity must:

(a) prepare annual performance statements for the old entity as follows:

(i) subject to subparagraph (ii), the statements must be the annual performance statements that the accountable authority (the ***old accountable authority***) of the old entity would have been required to prepare had the old entity not ceased to exist;

(ii) the statements must only include information about the old entity's performance of the non-transferred functions; and

(b) prepare the annual financial statements for the old entity that the old accountable authority would have been required to prepare had the old entity not ceased to exist, to the extent that the functions of the old entity have not been transferred to other Commonwealth entities; and

(c) prepare an annual report for the old entity as follows:

(i) subject to subparagraph (ii), the report must be the annual report that the old accountable authority would have been required to prepare had the old entity not ceased to exist;

(ii) the report must only include information relating to the non-transferred functions; and

(d) include a copy of the annual performance statements in the annual report; and

(e) give the annual financial statements to the Auditor-General as soon as practicable after they are prepared; and

(f) give the annual report to the nominated entity's responsible Minister, for presentation to the Parliament.

17D Commonwealth entity has ceased to exist—all of its functions have been transferred

If:

(a) a Commonwealth entity (the ***old entity***) has ceased to exist; and

(b) all of its functions have been transferred to one or more other Commonwealth entities;

annual performance statements, annual financial statements and an annual report must not be prepared for the old entity.

Note: The information that would have been included in the annual performance statements, annual financial statements and annual report for the old entity must be included in the statements and reports for the Commonwealth entity or entities to which the functions have been transferred: see Subdivision C.

Authorised Version F2024C00753 registered 30/08/2024

Subdivision B—Commonwealth entity has not ceased to exist, but some or all of its functions have been transferred

17E Guide to this Subdivision

The purpose of this Subdivision is to set out requirements relating to reporting that apply when:

(a) some or all of the functions of a Commonwealth entity (the ***old entity***) have been transferred to one or more other Commonwealth entities; but

(b) the old entity has not ceased to exist.

This Subdivision generally deals only with reporting in relation to the functions of the old entity that have not been transferred. For reporting in relation to the transferred functions, see Subdivision C.

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

17F Commonwealth entity has not ceased to exist—some, but not all, of its functions have been transferred and it is not practicable for it to report

(1) If:

(a) some, but not all, of the functions of a Commonwealth entity (the ***old entity***) have been transferred to one or more other Commonwealth entities; and

(b) the old entity has not ceased to exist; and

(c) the Finance Minister is reasonably satisfied that it is not practicable for the accountable authority of the old entity to report in relation to the function or functions (the ***non-transferred functions***) that have not been transferred;

the Finance Minister may, in writing, nominate the accountable authority of a Commonwealth entity (the ***nominated entity***) to report in relation to the non-transferred functions.

(2) If the Finance Minister does so, the accountable authority (the ***old accountable authority***) of the old entity must not prepare annual performance statements, annual financial statements and an annual report for the old entity.

(3) Instead, the accountable authority of the nominated entity must:

(a) prepare annual performance statements for the old entity as follows:

(i) subject to subparagraph (ii), the statements must be the annual performance statements that the old accountable authority would have been required to prepare apart from subsection (2);

(ii) the statements must only include information about the old entity's performance of the non-transferred functions; and

Authorised Version F2024C00753 registered 30/08/2024

(b) prepare the annual financial statements for the old entity that the old accountable authority would have been required to prepare apart from subsection (2); and

(c) prepare an annual report for the old entity as follows:

(i) subject to subparagraph (ii), the report must be the annual report that the old accountable authority would have been required to prepare apart from subsection (2);

(ii) the report must only include information relating to the non-transferred functions; and

(d) include a copy of the annual performance statements in the annual report; and

(e) give the annual financial statements to the Auditor-General as soon as practicable after they are prepared; and

(f) give the annual report to the nominated entity's responsible Minister, for presentation to the Parliament.

17G Commonwealth entity has not ceased to exist—all of its functions have been transferred

If:

(a) all of the functions of a Commonwealth entity (the ***old entity***) have been transferred to one or more other Commonwealth entities; and

(b) the old entity has not ceased to exist;

annual performance statements, annual financial statements and an annual report must not be prepared for the old entity.

Note: The information that would have been included in the annual performance statements, annual financial statements and annual report for the old entity must be included in the statements and reports for the Commonwealth entity or entities to which the functions have been transferred: see Subdivision C.

Subdivision C—Reporting in relation to transferred functions

17H Guide to this Subdivision

The purpose of this Subdivision is to set out requirements relating to reporting in relation to a function or functions that have been transferred from one Commonwealth entity (the ***old entity***) to another.

For reporting in relation to functions of the old entity that have not been transferred (if any), see section 17C or 17F.

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

Authorised Version F2024C00753 registered 30/08/2024

17J Reporting in relation to transferred functions

Application of section

(1) This section applies if a function or functions of a Commonwealth entity (the ***old entity***) have been transferred to another Commonwealth entity (the ***new entity***) (whether or not the old entity has ceased to exist).

*Meaning of **reporting entity***

(2) The ***reporting entity*** is:
  (a) the Commonwealth entity nominated under subsection (3); or
  (b) if no Commonwealth entity is nominated under subsection (3)—the new entity.

(3) The Finance Minister may, in writing, nominate the accountable authority of a Commonwealth entity to report in relation to the transferred functions.

Annual performance statements

(4) The information about the old entity's performance of the transferred function or functions that would, apart from this Division, have been required to have been included in the annual performance statements for the old entity must instead be included in the annual performance statements for the reporting entity.

Annual financial statements

(5) If:
  (a) the old entity has ceased to exist; or
  (b) all of the functions of the old entity have been transferred to one or more other Commonwealth entities;

then, for the purposes of preparing the annual financial statements for the reporting entity, the old entity is taken to have been part of the reporting entity at all times during the relevant reporting period, to the extent that the functions of the old entity have been transferred to the new entity.

Note If subsection (5) does not apply, the ordinary requirements in relation to the preparation of annual financial statements apply in relation to the annual financial statements for the old entity and the reporting entity, subject to Subdivision B.

Annual report

(6) The information relating to the transferred function or functions that would, apart from this Division, have been required to have been included in the annual report for the old entity must instead be included in the annual report for the reporting entity.

Authorised Version F2024C00753 registered 30/08/2024

Subdivision D—Miscellaneous

17K Determinations by Finance Minister

Guide to this section

The purpose of this section is to allow the Finance Minister to determine that, for the purposes of preparing etc. annual performance statements, annual financial statements and annual reports, a transfer of functions between Commonwealth entities is to be taken not to have occurred.

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

(1) This section applies if a function of a Commonwealth entity (the ***old entity***) has been transferred to another Commonwealth entity (the ***new entity***) (whether or not the old entity has ceased to exist).

(2) The Finance Minister may determine that, for the purposes of:
   (a) the preparation, auditing and giving of financial statements and performance statements for Commonwealth entities for the reporting period in which the transfer occurred; and
   (b) the preparation and giving of annual reports for Commonwealth entities for that reporting period;

   the transfer is to be taken not to have occurred and anything done by the new entity in the performance of the function during the reporting period is taken to have been done by the old entity.

(3) To avoid doubt, and without limiting the effect of a determination made under subsection (2), a determination made under that subsection has effect for the purposes of Subdivisions A to C.

Authorised Version F2024C00753 registered 30/08/2024

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.

Authorised Version F2024C00753 registered 30/08/2024

Section 18

(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.

Authorised Version F2024C00753 registered 30/08/2024

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 requirements relating to banking in Australia.

This section is made for section 54 of the Act.

(1A) This section applies in relation to CSC bank accounts opened and maintained in Australia.

(1) CSC must comply with subsections (2) to (4), 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 *PGPA Act Determination (Commonwealth Superannuation Corporation SOETM Special Account 2021)*.

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

(2) An agreement with a bank relating to the conduct of the banking business of CSC must provide for the following in relation to amounts specified in subsection (1):

(a) for cash to be managed in an effective manner, consistent with any written requirements issued by the Department of Finance for that purpose;

(b) for processes to be in place to allow cash held in Australia to be consolidated each day within the Official Public Account held with the Reserve Bank of Australia.

(3) Any interest earned on CSC bank accounts must be transferred to the Official Public Account.

Authorised Version F2024C00753 registered 30/08/2024

(4) CSC must notify the Department of Finance as soon as practicable when a new bank account is opened or an existing bank account is closed.

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).

Authorised Version F2024C00753 registered 30/08/2024

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.

Authorised Version F2024C00753 registered 30/08/2024

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.

Authorised Version F2024C00753 registered 30/08/2024

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.

Authorised Version F2024C00753 registered 30/08/2024

Division 4A—Indemnities and exemptions by corporate Commonwealth entities

22B Indemnities and exemptions by corporate Commonwealth entities

Guide to this section

The purpose of this section is to prescribe requirements relating to the granting of indemnities and exemptions by corporate Commonwealth entities.

It provides that in certain circumstances corporate Commonwealth entities are not allowed to give indemnities.

It also provides that corporate Commonwealth entities are not allowed to grant exemptions to persons for liabilities incurred as officials of the entity.

This section is made for section 61 and paragraphs 102(1)(a), (b) and (d) of the Act.

When indemnity for liability (other than for legal costs) not allowed

(1) A corporate Commonwealth entity, or a subsidiary of a corporate Commonwealth entity, must not indemnify a person (whether by agreement or by making a payment and whether directly or through an interposed entity) against any of the following liabilities incurred as an official of the entity:
   (a) a liability to pay a pecuniary penalty for the contravention of a law of the Commonwealth, a State or a Territory;
   (b) a liability to pay a pecuniary penalty for an offence against a law of the Commonwealth, a State or a Territory;
   (c) a liability arising out of conduct that was not in good faith and is owed to someone other than:
      (i) the entity; or
      (ii) a subsidiary of the entity;
   (d) a liability to the entity or a subsidiary of the entity.

   This subsection does not apply to a liability for legal costs.

When indemnity for legal costs not allowed

(2) A corporate Commonwealth entity, or a subsidiary of a corporate Commonwealth entity, must not indemnify a person (whether by agreement or by making a payment and whether directly or through an interposed entity) against legal costs incurred in defending an action for a liability incurred as an official of the entity if the costs are incurred:
   (a) in defending or resisting proceedings in which an outcome is that the person is found to have a liability for which they could not be indemnified under subsection (1); or

Authorised Version F2024C00753 registered 30/08/2024

(b) in defending or resisting criminal proceedings in which an outcome is that the person is found guilty.

(3) For the purposes of subsection (2), an outcome of proceedings includes the outcome of any appeal in relation to the proceedings.

Exemptions not allowed

(4) A corporate Commonwealth entity, or a subsidiary of a corporate Commonwealth entity, must not exempt a person (whether directly or through an interposed entity) from a liability to the entity incurred as an official of the entity.

Authorised Version F2024C00753 registered 30/08/2024

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.

Authorised Version F2024C00753 registered 30/08/2024

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.

Authorised Version F2024C00753 registered 30/08/2024

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.

Authorised Version F2024C00753 registered 30/08/2024

Division 6A—CCE grants made by or on behalf of corporate Commonwealth entities

25A Guide to this Division

This Division sets out requirements relating to certain grants of relevant money made by or on behalf of corporate Commonwealth entities in circumstances where a Minister is involved in making the grants.

The requirements apply to the accountable authorities of the entities making the grants as well as to the Ministers involved. They relate to matters arising before and after the grants are made, including the making and publishing of grant guidelines, giving advice to Ministers and publishing information about the grants.

There are reporting requirements that apply to Ministers who approve the making of grants in their own electorates or against the recommendation of a corporate Commonwealth entity.

This Division is made for paragraphs 71(2)(b) and 102(1)(a) and (b) of the Act.

25B Requirements for making CCE grants where Minister involved

Scope

(1) This section applies in relation to one or more CCE grants of a particular kind to be made by or on behalf of a corporate Commonwealth entity if a Minister is to approve the making of the CCE grants.

Preparation and publication of grant guidelines

(2) The accountable authority of the entity must:
  (a) prepare written guidelines for that kind of CCE grant; and
  (b) publish those guidelines on GrantConnect, unless:
    (i) the accountable authority or the Minister decides that there is a specific policy reason to not publicise the guidelines; or
    (ii) that kind of CCE grant is provided on a one-off or ad hoc basis.

Note: GrantConnect could in 2020 be viewed on the GrantConnect website (see https://www.grants.gov.au).

(3) For the purposes of subparagraph (2)(b)(ii), circumstances in which a CCE grant is provided on a one-off or ad hoc basis include the circumstance where:
  (a) there is an urgent need for payment to a person or body to address an unexpected or unforeseen need; and
  (b) there is not a planned process to be used to select potential recipients of that kind of CCE grant; and

Authorised Version F2024C00753 registered 30/08/2024

(c) the CCE grant is to be made for a particular purpose and it is not expected that the grant will be repeated; and
(d) the CCE grant is to be made available only to one, or to a small number of, persons or bodies; and
(e) the CCE grant is not to be made available on an ongoing basis.

(4) The guidelines must include the following:
(a) an explanation of the purposes, expected outcomes and objectives of that kind of CCE grant;
(b) an outline of the following:
(i) the process for applying for that kind of CCE grant;
(ii) the process used to assess such applications;
(iii) the governance arrangements of the entity in relation to making that kind of CCE grant;
(iv) the operation of that kind of CCE grant.

Information to be given to Minister

(5) The accountable authority must give the Minister a written notice that complies with section 25C for a CCE grant of that kind if:
(a) the corporate Commonwealth entity:
(i) recommends to the Minister that the CCE grant be made; and
(ii) seeks the approval of the Minister for the making of the CCE grant; or
(b) both of the following apply:
(i) the corporate Commonwealth entity recommends to the Minister that the CCE grant not be made;
(ii) despite that recommendation, the Minister informs the entity that the Minister is considering approving the making of the CCE grant (and requesting that the CCE grant be made by the entity or on its behalf).

Minister to assess information

(6) The Minister must not approve the making of a CCE grant of that kind without first:
(a) receiving a notice referred to in subsection (5) for the CCE grant; and
(b) assessing the CCE grant by having regard to the matters included in that notice; and
(c) creating a record of that assessment.

Note: Subsection 71(1) of the Act provides that a Minister must not approve a proposed expenditure of relevant money unless the Minister is satisfied, after making reasonable inquiries, that the expenditure would be a proper use of relevant money.

25C Requirements for advising Ministers involved in making CCE grants

A written notice given to a Minister by the accountable authority of a corporate Commonwealth entity complies with this section for a CCE grant if the notice includes the following:

Authorised Version F2024C00753 registered 30/08/2024

(a) a statement to the effect that the CCE grant is an arrangement for the provision of financial assistance by or on behalf of the corporate Commonwealth entity that is subject to this Division;
(b) advice on the legal or administrative basis for the Minister to approve the making of the CCE grant;
(c) an outline of the Minister's reporting obligations under sections 25D and 25E in relation to CCE grants;
(d) an outline of the process used by the entity to select potential recipients of that kind of CCE grant, including an outline of the application process and the criteria used to select potential recipients;
(e) a copy of the guidelines for that kind of CCE grant;
(f) an assessment of the CCE grant against those guidelines;
(g) an assessment of whether the CCE grant achieves value with relevant money;
(h) a list of the following:
  (i) any applications for that kind of CCE grant that satisfy all of the selection criteria included in the guidelines for that kind of CCE grant;
  (ii) any applications for that kind of CCE grant that satisfy some but not all of those criteria;
  (iii) any applications for that kind of CCE grant that do not satisfy any of those criteria;
(i) any recommendations of the entity in relation to the CCE grant.

25D Reporting requirements for Minister where Minister approves CCE grant in Minister's electorate

(1) This section applies if:
  (a) a CCE grant is made after being approved by a Minister; and
  (b) the Minister is a member of the House of Representatives; and
  (c) the CCE grant relates to matters inside the Minister's electorate; and
  (d) the CCE grant is not of a kind that is made across a region by applying a formula.

(2) The Minister must, as soon as practicable after the CCE grant is made, give a written notice to:
  (a) if the Minister is the Finance Minister—the Prime Minister; or
  (b) otherwise—the Finance Minister.

(3) The notice must include the following:
  (a) details of the CCE grant;
  (b) if the CCE grant was made despite the recommendation of a corporate Commonwealth entity—a statement to that effect;
  (c) the Minister's reasons for approving the making of the CCE grant;
  (d) a copy of any correspondence between the Minister and the recipient of the CCE grant.

Authorised Version F2024C00753 registered 30/08/2024

25E Reporting requirements for Minister where Minister approves CCE grant despite recommendation of corporate Commonwealth entity

(1) This section applies if:
  (a) a corporate Commonwealth entity recommends to a Minister that a CCE grant not be made; and
  (b) the Minister approves the making of the CCE grant; and
  (c) the CCE grant is made by or on behalf of the corporate Commonwealth entity.

(2) The Minister must:
  (a) give a written notice to:
    (i) if the Minister is the Finance Minister—the Prime Minister; or
    (ii) otherwise—the Finance Minister; and
  (b) do so by the first 31 March after the end of the calendar year in which the approval is given.

(3) The notice must include:
  (a) details of the CCE grant; and
  (b) the Minister's reasons for approving the making of the CCE grant.

25F Publication requirements for CCE grants made with Minister's approval

(1) This section applies if a CCE grant is made by or on behalf of a corporate Commonwealth entity after being approved by a Minister.

(2) The accountable authority of the corporate Commonwealth entity must:
  (a) publish the following information about the CCE grant on GrantConnect:
    (i) the name of the recipient of the CCE grant;
    (ii) the value of the CCE grant;
    (iii) the purpose of the CCE grant;
    (iv) whether there are confidentiality provisions relating to the CCE grant;
    (v) any other matters relating to the CCE grant that the accountable authority considers relevant; and
  (b) do so within 21 days after the day on which the CCE grant commences.

Note: GrantConnect could in 2020 be viewed on the GrantConnect website (see https://www.grants.gov.au).

(3) However, nothing in this section requires the accountable authority to publish particular information about the CCE grant if the accountable authority or the Minister decides that publishing that particular information:
  (a) would contravene:
    (i) the *Privacy Act 1988* or another law of the Commonwealth, or of a State or Territory; or
    (ii) any terms or conditions relating to the CCE grant; or
  (b) could reasonably be expected to adversely affect the achievement of a government policy outcome.

Authorised Version F2024C00753 registered 30/08/2024

Note: This exception applies in relation to particular information about a CCE grant and does not affect the requirement under subsection (2) for the accountable authority to publish other information about the CCE grant. For example, if the accountable authority decides that publishing certain personal information would contravene the *Privacy Act 1988*, that information may not be published, but the accountable authority must publish so much of the other information required under subsection (2) as is not personal information or otherwise covered by this subsection.

25G Additional record-keeping requirement where information not published

If an accountable authority of a corporate Commonwealth entity, or a Minister, makes a decision under paragraph 25B(2)(b) or subsection 25F(3), the accountable authority or the Minister, as the case may be, must record the reasons for that decision in writing.

25H Other matters

Nothing in this Division confers power on a Minister to approve the making of a CCE grant.

Authorised Version F2024C00753 registered 30/08/2024

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).

Authorised Version F2024C00753 registered 30/08/2024

Particulars for notice of event

Item	Topic	Particulars to be included
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.

Authorised Version F2024C00753 registered 30/08/2024

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.

Authorised Version F2024C00753 registered 30/08/2024

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 prescribe requirements for corporate plans for Commonwealth companies.

It provides that most of the requirements in section 16E relating to corporate plans for Commonwealth entities also apply to corporate plans for Commonwealth companies.

It also provides that the corporate plan for a Commonwealth company must include certain matters relating to the company's performance.

This section is made for section 95 of the Act.

(1) Section 16E (other than item 5 of the table in subsection 16E(2)) applies to a Commonwealth company in the same way as it applies to a Commonwealth entity.

(2) For the purposes of subsection (1), a reference in section 16E to the accountable authority of the entity is taken to be a reference to the directors of the company.

(3) The corporate plan for a Commonwealth company must include, for each reporting period covered by the plan, a summary of the following:
  (a) how the company will achieve its purposes;
  (b) how the company's performance in achieving the company's purposes will be measured and assessed, including any performance measures and any targets that will be used in the measurement and assessment.

Authorised Version F2024C00753 registered 30/08/2024

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.

Authorised Version F2024C00753 registered 30/08/2024

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.

28CA Annual report to be published using digital reporting tool

As soon as practicable after the annual report for a Commonwealth company has been presented to the Parliament, the annual report must be published using the digital reporting tool administered by the Finance Minister.

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:

Authorised Version F2024C00753 registered 30/08/2024

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

(aa) the results of a measurement and assessment of the company's performance during the period, including the results of a measurement and assessment of the company's performance against any performance measures and any targets 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);

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

(i) full-time employees;

(ii) part-time employees;

(iii) gender;

(iv) location;

(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

Authorised Version F2024C00753 registered 30/08/2024

(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 period that 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 period by:
  (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;

(oa) information about executive remuneration in accordance with sections 28EA to 28EC;

(ob) the following information about the audit committee for the company:
  (i) a direct electronic address of the charter determining the functions of the audit committee;
  (ii) the name of each member of the audit committee during the period;
  (iii) the qualifications, knowledge, skills or experience of those members;
  (iv) information about each of those members' attendance at meetings of the audit committee during the period;
  (v) the remuneration of each of those members;

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

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

28EA Information about executive remuneration—key management personnel

(1) For the purposes of paragraph 28E(oa), this section sets out requirements for information about executive remuneration for key management personnel that is to be included in the annual report for a reporting period.

(2) For each of the key management personnel of the company, the following must be included:
  (a) name;

Authorised Version F2024C00753 registered 30/08/2024

(b) position title;
(c) base salary;
(d) bonuses;
(e) other benefits and allowances;
(f) superannuation contributions (made by the company);
(g) long service leave;
(h) other long-term benefits;
(i) termination benefits;
(j) total remuneration, which must be the sum of the amounts included for the purposes of paragraphs (c) to (i).

(3) The information must be included in the annual report in the form set out in clause 1 of Schedule 3.

28EB Other information about executive remuneration

(1) For the purposes of paragraph 28E(oa), this section sets out requirements for other information about executive remuneration that is to be included in the annual report for a reporting period.

(2) The policies and practices of the company regarding the remuneration of key management personnel must be included, setting out:
(a) the governance arrangements under which those policies and practices operate; and
(b) the basis on which the remuneration of the key management personnel of the company has been determined.

28EC General rules for reporting information about executive remuneration

Amounts must be calculated on an accrual basis

(1) For the purposes of reporting information about executive remuneration under sections 28EA and 28EB, amounts comprising total remuneration must be calculated on an accrual basis.

Exemptions

(2) The Minister may, by legislative instrument, exempt the company from one or more requirements of section 28EA.

(3) The Minister may require the information to which the exemption applies to be given to a person or body specified in the exemption.

(4) An exemption, and any requirement to give the information to a person or body specified in the exemption, must be noted in the company's annual report.

Authorised Version F2024C00753 registered 30/08/2024

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.

Authorised Version F2024C00753 registered 30/08/2024

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 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 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 to CSC

(2) The operation of the Commonwealth Procurement Rules 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 4.9 and 4.10 (which deal with procurement-connected policies)—CSC were a prescribed corporate Commonwealth entity that is required to comply with rules 4.9 and 4.10 if, under section 22 of the Act, a government policy order that specifies procurement-connected policies applies in relation to CSC; and

Authorised Version F2024C00753 registered 30/08/2024

(b) for rules 4.11 and 4.12 (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.

Authorised Version F2024C00753 registered 30/08/2024

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
1A	Australian Digital Health Agency
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

Authorised Version F2024C00753 registered 30/08/2024

Section 30A

Corporate Commonwealth entities	
Item	**Corporate Commonwealth entity**
13A	High Speed Rail Authority
14	Independent Health and Aged Care Pricing Authority
15	Murray-Darling Basin Authority
16	National Gallery of Australia
17	National Museum of Australia
17AA	National Portrait Gallery of Australia
17A	Old Parliament House
17B	Regional Investment Corporation
18	Reserve Bank of Australia
19	Sydney Harbour Federation Trust
20	Tourism Australia

30A Publishing annual reports

Guide to this section

The purpose of this section is to require Commonwealth entities and Commonwealth companies to publish their annual reports on their websites.

If an annual report for a Commonwealth entity or Commonwealth company is tabled in a House of the Parliament, the entity or company must publish the report on its website as soon as practicable after the annual report is tabled.

Authorised Version F2024C00753 registered 30/08/2024

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.

Authorised Version F2024C00753 registered 30/08/2024

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.

Authorised Version F2024C00753 registered 30/08/2024

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.

Authorised Version F2024C00753 registered 30/08/2024

Part 4—Amendments made by the Public Governance, Performance and Accountability Amendment (Reporting Executive Remuneration) Rules 2019

34 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (Reporting Executive Remuneration) Rules 2019*

The amendments of this rule made by the *Public Governance, Performance and Accountability Amendment (Reporting Executive Remuneration) Rules 2019* apply in relation to any reporting period that begins on or after 29 June 2018.

Authorised Version F2024C00753 registered 30/08/2024

Part 5—Amendments made by the Public Governance, Performance and Accountability Amendment (Annual Reporting) Rules 2019

35 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (Annual Reporting) Rules 2019*

The amendments of this rule made by the *Public Governance, Performance and Accountability Amendment (Annual Reporting) Rules 2019* apply in relation to any reporting period that begins on or after 29 June 2018.

Authorised Version F2024C00753 registered 30/08/2024

Part 6—Amendments made by the Public Governance, Performance and Accountability Amendment (2020 Measures No. 1) Rules 2020

36 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (2020 Measures No. 1) Rules 2020*

(1) Subsection 16DA(2), as added by the *Public Governance, Performance and Accountability Amendment (2020 Measures No. 1) Rules 2020*, applies in relation to a person who ceases to be the accountable authority, or a member of the accountable authority, of a corporate Commonwealth entity on or after the commencement of that instrument.

(2) The amendments of section 16E and the insertion of section 16EA made by the *Public Governance, Performance and Accountability Amendment (2020 Measures No. 1) Rules 2020* apply in relation to a corporate plan that is prepared under paragraph 35(1)(a) of the Act for a reporting period that begins on or after 1 July 2020.

(3) The amendments of section 17 made by the *Public Governance, Performance and Accountability Amendment (2020 Measures No. 1) Rules 2020* apply in relation to an audit committee for a Commonwealth entity on and after 1 July 2021.

(4) The amendments of sections 17AG, 17BE and 28E and Schedules 2, 2A and 2B (other than the amendments of section 28E and Schedule 2B mentioned in subsection (7)) made by the *Public Governance, Performance and Accountability Amendment (2020 Measures No. 1) Rules 2020* apply in relation to an annual report for a reporting period that begins on or after 1 July 2019.

(5) Section 22B, as inserted by the *Public Governance, Performance and Accountability Amendment (2020 Measures No. 1) Rules 2020*, applies in relation to a liability incurred on or after the commencement of that instrument.

(6) The repeal and substitution of section 27A and the amendments of section 16E made by the *Public Governance, Performance and Accountability Amendment (2020 Measures No. 1) Rules 2020* apply in relation to a corporate plan for a Commonwealth company for a reporting period that begins on or after 1 July 2020.

(7) The insertion of paragraph 28E(aa) and the corresponding amendment of Schedule 2B made by the *Public Governance, Performance and Accountability Amendment (2020 Measures No. 1) Rules 2020* apply in relation to an annual report for a Commonwealth company for a reporting period that begins on or after 1 July 2020.

Authorised Version F2024C00753 registered 30/08/2024

Part 7—Amendments made by the Public Governance, Performance and Accountability Amendment (2020 Measures No. 2) Rules 2020

37 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (2020 Measures No. 2) Rules 2020*

The amendments of Division 4 of Part 2-3 of this rule made by the *Public Governance, Performance and Accountability Amendment (2020 Measures No. 2) Rules 2020* apply in relation to any reporting period that begins on or after 1 July 2019.

38 Transitional provision—nominations

(1) A nomination:

(a) made under subsection 17A(1); and

(b) in force immediately before the commencement of this section;

has effect, from that commencement, as if it had been made under subsection 17B(1) or 17C(1) (whichever is most relevant) of this rule, as amended by the *Public Governance, Performance and Accountability Amendment (2020 Measures No. 2) Rules 2020*.

(2) A nomination:

(a) made under subsection 17A(4); and

(b) in force immediately before the commencement of this section;

has effect, from that commencement, as if it were a nomination made under subsection 17J(3) of this rule, as amended by the *Public Governance, Performance and Accountability Amendment (2020 Measures No. 2) Rules 2020*.

Authorised Version F2024C00753 registered 30/08/2024

Part 8—Amendments made by the Public Governance, Performance and Accountability Amendment (Consultancy and Non-Consultancy Contract Expenditure Reporting) Rules 2020

39 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (Consultancy and Non-Consultancy Contract Expenditure Reporting) Rules 2020*

The amendments of this rule made by the *Public Governance, Performance and Accountability Amendment (Consultancy and Non-Consultancy Contract Expenditure Reporting) Rules 2020* apply in relation to any reporting period that begins on or after 1 July 2020.

Authorised Version F2024C00753 registered 30/08/2024

Part 9—Publication deadline for 2020-21 corporate plans

40 Publication deadline for 2020-21 corporate plans

Commonwealth entities

(1) Subsection (2) applies in relation to a corporate plan for a Commonwealth entity that is prepared for a reporting period starting on 1 July 2020.

(2) If the accountable authority of the Commonwealth entity considers that, because of the impact of the coronavirus known as COVID-19 on the entity, it is not reasonably practicable for the plan to be prepared and published by the day (the ***original specified day***) specified in subsection 16E(3):
  (a) subsection 16E(3) applies as if it requires the plan to be published by 31 January 2021; and
  (b) the plan must set out the accountable authority's reasons for considering that, because of the impact of the coronavirus known as COVID-19 on the entity, it is not reasonably practicable for the plan to be prepared and published by the original specified day.

(3) Subsection (2) does not affect the operation of subsection 16E(6) (variation of corporate plan) or (7) (corporate plan for new entity).

Commonwealth companies

(4) Subsections (1) to (3) apply to a Commonwealth company in the same way as those subsections apply to a Commonwealth entity.

(5) For the purposes of subsection (4), a reference in subsection (2) to the accountable authority of the Commonwealth entity is taken to be a reference to the directors of the Commonwealth company.

Authorised Version F2024C00753 registered 30/08/2024

Part 10—Amendments made by the Public Governance, Performance and Accountability Amendment (Special Account Determination) Rules 2021

41 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (Special Account Determination) Rules 2021*

Scope

(1) This section applies to amounts (the ***applicable amounts***) that are:
  (a) received by CSC before the commencement of this section; and
  (b) 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*.

Application

(2) Despite the amendments of section 18A made by the *Public Governance, Performance and Accountability Amendment (Special Account Determination) Rules 2021*, that section continues to apply, in relation to the applicable amounts, as if those amendments had not happened.

Authorised Version F2024C00753 registered 30/08/2024

Part 11—Amendments made by the Public Governance, Performance and Accountability Amendment (Anti-Corruption) Rules 2023

42 Application of amendments made by the *Public Governance, Performance and Accountability Amendment (Anti-Corruption) Rules 2023*

The amendments of section 17AG of, and Schedule 2 to, this instrument made by the *Public Governance, Performance and Accountability Amendment (Anti-Corruption) Rules 2023* apply in relation to any reporting period that begins on or after 1 July 2024.

Authorised Version F2024C00753 registered 30/08/2024

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.

4 Australian National Preventive Health Agency

For the purposes of the finance law:

Authorised Version F2024C00753 registered 30/08/2024

(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

Authorised Version F2024C00753 registered 30/08/2024

(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.

6A Australian Submarine Agency

For the purposes of the finance law:

(a) the Australian Submarine Agency (the ***ASA***) is a listed entity; and

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

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

(i) the Director General of the ASA;

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

(iii) members of the Australian Defence Force whose services are made available to the Director General;

(iv) officials of other Commonwealth entities, and employees of Commonwealth companies, whose services are made available to the Director General; and

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

(i) managing and overseeing the acquisition, construction, delivery, sustainment and disposal of nuclear-powered submarines;

(ii) managing and executing trilateral engagement for the nuclear-powered submarine program, with the exception of submarine operations;

(iii) giving strategic, policy and legal advice about the nuclear-powered submarine program to the responsible Minister for the entity;

(iv) managing nuclear-powered submarine program strategy, risk, resourcing, scheduling, legal issues and budgeting;

(v) ensuring that the nuclear-powered submarine program is aligned with the international relations, defence, national security and other national strategies and policies of the Commonwealth;

(vi) working with the Department of Defence, the Department of Foreign Affairs and Trade and the Australian Safeguards and Non-Proliferation Office to develop and implement safeguards arrangements as agreed between Australia and the International Atomic Energy Agency;

Authorised Version F2024C00753 registered 30/08/2024

(vii) establishing other international agreements and arrangements, working with Commonwealth, State and Territory agencies, to support the implementation of the nuclear-powered submarine program;

(viii) setting program and technical requirements and standards across all phases of the capability life-cycle;

(ix) developing and implementing domestic nuclear policy and legislation to support naval nuclear propulsion, in consultation with Commonwealth, State and Territory agencies that have functions or responsibilities relating to nuclear activities;

(x) establishing the necessary governance arrangements, processes and agreements to acquire, construct, deliver, sustain and dispose of nuclear-powered submarines;

(xi) maintaining technical governance and developing systems of compliance, including by retaining technical authority of the nuclear propulsion plant during operations and supporting the Chief of Navy's responsibility to the Chief of the Defence Force as the Seaworthiness Authority and Submarine Operating Authority;

(xii) gaining and maintaining licences and authorisations from nuclear and non-nuclear regulatory bodies to conduct activities.

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***);

Authorised Version F2024C00753 registered 30/08/2024

(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.

10 Digital Transformation Agency

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) to provide strategic and policy leadership on whole-of-government and shared information and communications technology (***ICT***) investments and digital service delivery;

(ii) to develop, deliver and monitor whole-of-government strategies, policies and standards for digital and ICT investments, including ICT procurement;

(iii) to manage strategic coordination and oversight functions for digital and ICT investments during the life cycle of a project, including by providing advice on whole-of-government opportunities to re-use the investments;

(iv) to manage whole-of-government digital procurement to simplify processes, reduce costs and generate opportunities to re-use digital and ICT products and services;

(v) to provide advice to the responsible Minister for the entity on whole-of-government and shared digital and ICT investment proposals;

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

Authorised Version F2024C00753 registered 30/08/2024

10AA Domestic, Family and Sexual Violence Commission

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 Commissioner of the Domestic, Family and Sexual Violence Commission;
  (ii) persons engaged under the *Public Service Act 1999* to assist in the performance of the functions of the Domestic, Family and Sexual Violence Commission; and

(b) the listed entity is to be known as the Domestic, Family and Sexual Violence Commission; and

(c) the Commissioner of the Domestic, Family and Sexual Violence Commission 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 provide strategic policy advice to the responsible Minister;
  (ii) to promote and enhance coordination across Commonwealth, State and Territory governments, and the not-for-profit and private sectors;
  (iii) to promote coordinated and consistent monitoring and evaluation frameworks by all governments for the National Plan to End Violence against Women and Children 2022-2032;
  (iv) to develop and maintain a supportive and structured approach to victim-survivor engagement;
  (v) to inform priorities for policy, research and data collection in cooperation with jurisdictions and relevant organisations and agencies;
  (vi) to promote the objectives of the National Plan to End Violence against Women and Children 2022-2032 across all parts of Australian society.

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.

Authorised Version F2024C00753 registered 30/08/2024

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.

12A National Emergency Management Agency

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 Coordinator-General of the National Emergency Management Agency;
  (ii) persons engaged under the *Public Service Act 1999* to assist the Coordinator-General; and

(b) the listed entity is to be known as the National Emergency Management Agency; and

(c) the Coordinator-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 the following:
  (i) to develop, lead and coordinate the Commonwealth's all-hazard approach to emergency management, including by supporting activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for emergencies and disasters;
  (ii) to provide national leadership and strategic coordination for emergency and disaster preparedness, response, relief, recovery, reconstruction, risk reduction and resilience across all levels of government and non-government sectors;
  (iii) to design, oversee and where relevant administer funding programs related to emergency and disaster preparedness, response, relief, recovery, reconstruction, risk reduction and resilience;
  (iv) to lead national implementation of the Commonwealth's international and national disaster risk reduction obligations;

Authorised Version F2024C00753 registered 30/08/2024

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

14 National Indigenous Australians Agency

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 National Indigenous Australians Agency;
  (ii) persons engaged under the *Public Service Act 1999* to assist in the performance of the functions of the National Indigenous Australians Agency; and

(b) the listed entity is to be known as the National Indigenous Australians Agency; and

(c) the Chief Executive Officer of the National Indigenous Australians Agency 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 lead and coordinate Commonwealth policy development, program design and implementation, and service delivery for Aboriginal and Torres Strait Islander people;
  (ii) to provide advice to the Prime Minister and the responsible Minister on whole-of-government priorities for Aboriginal and Torres Strait Islander people;
  (iii) to lead and coordinate the development and implementation of Australia's Closing the Gap targets in partnership with Indigenous Australians;
  (iv) to lead Commonwealth activities to promote reconciliation;
  (v) to build and maintain effective partnerships with Aboriginal and Torres Strait Islander people, State and Territory governments and other relevant stakeholders to inform whole-of-government priorities for Aboriginal and Torres Strait Islander people, and enable policies, programs and services to be tailored to the unique needs of communities;
  (vi) to design, consult on and coordinate the delivery of community development employment projects;
  (vii) to analyse and monitor the effectiveness of programs and services for Aboriginal and Torres Strait Islander people, including programs and services delivered by bodies other than the Agency;
  (viii) to coordinate Indigenous portfolio agencies and advance a whole-of-government approach to improving the lives of Aboriginal and Torres Strait Islander people;
  (ix) to undertake other tasks the Prime Minister and the responsible Minister require from time to time.

Authorised Version F2024C00753 registered 30/08/2024

Clause 15

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 develop, collate and analyse data and information to ensure a cross sectoral perspective is taken to mental health policy development and reform;
  (ii) to build and maintain effective working relationships with stakeholders in Australia and internationally to inform the work of the Commission;
  (iii) to provide independent and impartial advice to Government to improve mental health services and support within the Australian community;
  (iv) to manage, administer and publicly release evidence-based information in order to promote mental health and well-being;
  (v) to review, analyse and promote research and best practice to support better treatment outcomes across the mental health sector;
  (vi) to promote a person-centred approach to mental health care that engages and values the participation of people with lived experience, their families, carers and communities;
  (vii) 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*;

Authorised Version F2024C00753 registered 30/08/2024

(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.

18 Office of the Special Investigator

For the purposes of the finance law:

(a) the following group of persons is a listed entity:
(i) the Director-General of the Office of the Special Investigator;
(ii) the Special Investigator for the Office of the Special Investigator;
(iii) the Director of Investigations for the Office of the Special Investigator;
(v) persons engaged under the *Public Service Act 1999* to assist in the performance of the functions of the Office of the Special Investigator;
(vi) persons made available by a Commonwealth entity to perform services for the Office of the Special Investigator; and
(b) the listed entity is to be known as the Office of the Special Investigator; and
(c) the Director-General of the Office of the Special Investigator is the accountable authority of the listed entity; and

Authorised Version F2024C00753 registered 30/08/2024

(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 review the findings of the Inspector-General of the Australian Defence Force Afghanistan Inquiry;
(ii) to work with the Australian Federal Police to investigate the commission of criminal offences under Australian law arising from or related to any breaches of the laws of armed conflict by members of the Australian Defence Force in Afghanistan from 2005 to 2016;
(iii) to develop briefs of evidence in respect of any offences that are established, for referral to the Director of Public Prosecutions;
(iv) to undertake other relevant tasks that the Prime Minister and the responsible Minister require from time to time.

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

Authorised Version F2024C00753 registered 30/08/2024

(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*.

22 Services 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 Services 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 Services 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 the following:
  (i) to design, develop, deliver, coordinate and monitor government services and payments relating to social security, child support, students, families, aged care and health programs (excluding health provider compliance);
  (ii) to provide the Australian Government with advice on the delivery of government services and payments;
  (iii) to collaborate with other agencies, providers and businesses to deliver convenient, accessible and efficient services to individuals, families and communities;
  (iv) to undertake other relevant tasks as the responsible Minister may require from time to time.

Authorised Version F2024C00753 registered 30/08/2024

Clause 1

Schedule 2—List of requirements—non-corporate Commonwealth entities

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

Authorised Version F2024C00753 registered 30/08/2024

PGPA Rule Reference	Part of Report	Description	Requirement
17AE(1)(aa)(i)		Name of the accountable authority or each member of the accountable authority.	Mandatory
17AE(1)(aa)(ii)		Position title of the accountable authority or each member of the accountable authority.	Mandatory
17AE(1)(aa)(iii)		Period as the accountable authority or member of the accountable authority within the reporting period.	Mandatory
17AE(1)(b)		An outline of the structure of the portfolio of the entity.	Portfolio departments - mandatory
17AE(2)		Where the outcomes and 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 and corruption systems)	Mandatory

Authorised Version F2024C00753 registered 30/08/2024

Clause 1

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(2)(b)(i)		A certification by accountable authority that fraud and corruption risk assessments have been conducted and fraud and corruption control plans have been prepared.	Mandatory
17AG(2)(b)(ii)		A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud and corruption that meet the specific needs of the entity are in place.	Mandatory
17AG(2)(b)(iii)		A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud and corruption relating to the entity.	Mandatory
17AG(2)(c)		An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory
17AG(2)(d) – (e)		A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with Finance law and action taken to remedy non-compliance.	If applicable, Mandatory
	Audit Committee		
17AG(2A)(a)		A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory
17AG(2A)(b)		The name of each member of the entity's audit committee.	Mandatory
17AG(2A)(c)		The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory
17AG(2A)(d)		Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory
17AG(2A)(e)		The remuneration of each member of the entity's audit committee.	Mandatory
	External Scrutiny		
17AG(3)		Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory
17AG(3)(a)		Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, Mandatory

Authorised Version F2024C00753 registered 30/08/2024

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(3)(b)		Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory
17AG(3)(c)		Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory
	Management of Human Resources		
17AG(4)(a)		An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory
17AG(4)(aa)		Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees; (b) statistics on part-time employees; (c) statistics on gender; (d) statistics on staff location.	Mandatory
17AG(4)(b)		Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: • Statistics on staffing classification level; • Statistics on full-time employees; • Statistics on part-time employees; • Statistics on gender; • Statistics on staff location; • Statistics on employees who identify as Indigenous.	Mandatory
17AG(4)(c)		Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the *Public Service Act 1999*.	Mandatory
17AG(4)(c)(i)		Information on the number of SES and non-SES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory
17AG(4)(c)(ii)		The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)		A description of non-salary benefits provided to employees.	Mandatory

Authorised Version F2024C00753 registered 30/08/2024

Clause 1

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(4)(d)(i)		Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory
17AG(4)(d)(ii)		Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory
17AG(4)(d)(iii)		Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory
17AG(4)(d)(iv)		Information on aggregate amount of performance payments.	If applicable, Mandatory
	Assets Management		
17AG(5)		An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities.	If applicable, mandatory
	Purchasing		
17AG(6)		An assessment of entity performance against the Commonwealth Procurement Rules.	Mandatory
	Reportable consultancy contracts		
17AG(7)(a)		A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7)(b)		A statement that *"During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of $[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of $[specified million]"*.	Mandatory
17AG(7)(c)		A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory

Authorised Version F2024C00753 registered 30/08/2024

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(7)(d)		A statement that *"Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website."*	Mandatory
	Reportable non-consultancy contracts		
17AG(7A)(a)		A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7A)(b)		A statement that *"Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website."*	Mandatory
17AD(daa)	***Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts***		
17AGA		Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory
	Australian National Audit Office Access Clauses		
17AG(8)		If an entity entered into a contract with a value of more than $100 000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory
	Exempt contracts		

Authorised Version F2024C00753 registered 30/08/2024

Clause 1

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(9)		If an entity entered into a contract or there is a standing offer with a value greater than $10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, Mandatory
	Small business		
17AG(10)(a)		A statement that *"[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website."*	Mandatory
17AG(10)(b)		An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory
17AG(10)(c)		If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that "*[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website*."	If applicable, Mandatory
	Financial Statements		
17AD(e)		Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
	Executive Remuneration		
17AD(da)		Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the Rule.	Mandatory

Authorised Version F2024C00753 registered 30/08/2024

PGPA Rule Reference	Part of Report	Description	Requirement
17AD(f)	**Other Mandatory Information**		
17AH(1)(a)(i)		If the entity conducted advertising campaigns, a statement that *"During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website."*	If applicable, Mandatory
17AH(1)(a)(ii)		If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory
17AH(1)(b)		A statement that *"Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]."*	If applicable, Mandatory
17AH(1)(c)		Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory
17AH(1)(d)		Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory
17AH(1)(e)		Correction of material errors in previous annual report	If applicable, mandatory
17AH(2)		Information required by other legislation	Mandatory

Authorised Version F2024C00753 registered 30/08/2024

Schedule 2A—List of requirements—corporate Commonwealth entities

Note: See paragraph 17BE(u).

Guide to this Schedule

The purpose of this Schedule is to set out, for the purposes of paragraph 17BE(u), the list of requirements to be included in a corporate Commonwealth entity's annual report for a reporting period.

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

PGPA Rule Reference	Part of Report	Description	Requirement
17BE	**Contents of annual report**		
17BE(a)		Details of the legislation establishing the body	Mandatory
17BE(b)(i)		A summary of the objects and functions of the entity as set out in legislation	Mandatory
17BE(b)(ii)		The purposes of the entity as included in the entity's corporate plan for the reporting period	Mandatory
17BE(c)		The names of the persons holding the position of responsible Minister or responsible Ministers during the reporting period, and the titles of those responsible Ministers	Mandatory
17BE(d)		Directions given to the entity by the Minister under an Act or instrument during the reporting period	If applicable, mandatory
17BE(e)		Any government policy order that applied in relation to the entity during the reporting period under section 22 of the Act	If applicable, mandatory
17BE(f)		Particulars of non-compliance with: (a) a direction given to the entity by the Minister under an Act or instrument during the reporting period; or (b) a government policy order that applied in relation to the entity during the reporting period under section 22 of the Act	If applicable, mandatory
17BE(g)		Annual performance statements in accordance with paragraph 39(1)(b) of the Act and section 16F of the rule	Mandatory
17BE(h), 17BE(i)		A statement of significant issues reported to the Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with finance law and action taken to remedy non-compliance	If applicable, mandatory

Authorised Version F2024C00753 registered 30/08/2024

PGPA Rule Reference	Part of Report	Description	Requirement
17BE(j)		Information on the accountable authority, or each member of the accountable authority, of the entity during the reporting period	Mandatory
17BE(k)		Outline of the organisational structure of the entity (including any subsidiaries of the entity)	Mandatory
17BE(ka)		Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees; (b) statistics on part-time employees; (c) statistics on gender; (d) statistics on staff location	Mandatory
17BE(l)		Outline of the location (whether or not in Australia) of major activities or facilities of the entity	Mandatory
17BE(m)		Information relating to the main corporate governance practices used by the entity during the reporting period	Mandatory
17BE(n), 17BE(o)		For transactions with a related Commonwealth entity or related company where the value of the transaction, or if there is more than one transaction, the aggregate of those transactions, is more than $10,000 (inclusive of GST): (a) the decision-making process undertaken by the accountable authority to approve the entity paying for a good or service from, or providing a grant to, the related Commonwealth entity or related company; and (b) the value of the transaction, or if there is more than one transaction, the number of transactions and the aggregate of value of the transactions	If applicable, mandatory
17BE(p)		Any significant activities and changes that affected the operation or structure of the entity during the reporting period	If applicable, mandatory
17BE(q)		Particulars of judicial decisions or decisions of administrative tribunals that may have a significant effect on the operations of the entity	If applicable, mandatory

Authorised Version F2024C00753 registered 30/08/2024

PGPA Rule Reference	Part of Report	Description	Requirement
17BE(r)		Particulars of any reports on the entity given by: (a) the Auditor-General (other than a report under section 43 of the Act); or (b) a Parliamentary Committee; or (c) the Commonwealth Ombudsman; or (d) the Office of the Australian Information Commissioner	If applicable, mandatory
17BE(s)		An explanation of information not obtained from a subsidiary of the entity and the effect of not having the information on the annual report	If applicable, mandatory
17BE(t)		Details of any indemnity that applied during the reporting period to the accountable authority, any member of the accountable authority or officer of the entity against a liability (including premiums paid, or agreed to be paid, for insurance against the authority, member or officer's liability for legal costs)	If applicable, mandatory
17BE(taa)		The following information about the audit committee for the entity: (a) a direct electronic address of the charter determining the functions of the audit committee; (b) the name of each member of the audit committee; (c) the qualifications, knowledge, skills or experience of each member of the audit committee; (d) information about each member's attendance at meetings of the audit committee; (e) the remuneration of each member of the audit committee	Mandatory
17BE(ta)		Information about executive remuneration	Mandatory
17BF	**Disclosure requirements for government business enterprises**		
17BF(1)(a)(i)		An assessment of significant changes in the entity's overall financial structure and financial conditions	If applicable, mandatory
17BF(1)(a)(ii)		An assessment of any events or risks that could cause financial information that is reported not to be indicative of future operations or financial conditions	If applicable, mandatory
17BF(1)(b)		Information on dividends paid or recommended	If applicable, mandatory

Authorised Version F2024C00753 registered 30/08/2024

PGPA Rule Reference	Part of Report	Description	Requirement
17BF(1)(c)		Details of any community service obligations the government business enterprise has including: (a) an outline of actions taken to fulfil those obligations; and (b) an assessment of the cost of fulfilling those obligations	If applicable, mandatory
17BF(2)		A statement regarding the exclusion of information on the grounds that the information is commercially sensitive and would be likely to result in unreasonable commercial prejudice to the government business enterprise	If applicable, mandatory

Schedule 2B—List of requirements—Commonwealth companies

Note: See paragraph 28E(p).

Guide to this Schedule

The purpose of this Schedule is to set out, for the purposes of paragraph 28E(p), the list of requirements to be included in a Commonwealth company's annual report for a reporting period.

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

PGPA Rule Reference	Part of Report	Description	Requirement
28E	**Contents of annual report**		
28E(a)		The purposes of the company as included in the company's corporate plan for the reporting period	Mandatory
28E(aa)		The results of a measurement and assessment of the company's performance during the reporting period, including the results of a measurement and assessment of the company's performance against any performance measures and any targets included in the company's corporate plan for the reporting period	Mandatory
28E(b)		The names of the persons holding the position of responsible Minister or responsible Ministers during the reporting period, and the titles of those responsible Ministers	Mandatory
28E(c)		Any directions given to the entity by a Minister under the company's constitution, an Act or an instrument during the reporting period	If applicable, mandatory
28E(d)		Any government policy order that applied in relation to the company during the reporting period under section 93 of the Act	If applicable, mandatory
28E(e)		Particulars of non-compliance with: (a) a direction given to the entity by the Minister under the company's constitution, an Act or instrument during the reporting period; or (b) a government policy order that applied in relation to the company during the reporting period under section 93 of the Act	If applicable, mandatory
28E(f)		Information on each director of the company during the reporting period	Mandatory

Authorised Version F2024C00753 registered 30/08/2024

PGPA Rule Reference	Part of Report	Description	Requirement
28E(g)		An outline of the organisational structure of the company (including any subsidiaries of the company)	Mandatory
28E(ga)		Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees; (b) statistics on part-time employees; (c) statistics on gender; (d) statistics on staff location	Mandatory
28E(h)		An outline of the location (whether or not in Australia) of major activities or facilities of the company	Mandatory
28E(i)		Information in relation to the main corporate governance practices used by the company during the reporting period	Mandatory
28E(j), 28E(k)		For transactions with a related Commonwealth entity or related company where the value of the transaction, or if there is more than one transaction, the aggregate of those transactions, is more than $10,000 (inclusive of GST): (a) the decision-making process undertaken by the directors of the company for making a decision to approve the company paying for a good or service from, or providing a grant to, the related Commonwealth entity or related company; and (b) the value of the transaction, or if there is more than one transaction, the number of transactions and the aggregate of value of the transactions	If applicable, mandatory
28E(l)		Any significant activities or changes that affected the operations or structure of the company during the reporting period	If applicable, mandatory
28E(m)		Particulars of judicial decisions or decisions of administrative tribunals that may have a significant effect on the operations of the company	If applicable, mandatory

Authorised Version F2024C00753 registered 30/08/2024

PGPA Rule Reference	Part of Report	Description	Requirement
28E(n)		Particulars of any reports on the company given by: (a) the Auditor-General, or (b) a Parliamentary Committee, or (c) the Commonwealth Ombudsman; or (d) the Office of the Australian Information Commissioner; or (e) the Australian Securities and Investments Commission	If applicable, mandatory
28E(o)		An explanation of information not obtained from a subsidiary of the company and the effect of not having the information on the annual report	If applicable, mandatory
28E(oa)		Information about executive remuneration	Mandatory
28E(ob)		The following information about the audit committee for the company: (a) a direct electronic address of the charter determining the functions of the audit committee; (b) the name of each member of the audit committee; (c) the qualifications, knowledge, skills or experience of each member of the audit committee; (d) information about each member's attendance at meetings of the audit committee; (e) the remuneration of each member of the audit committee	Mandatory
28F	**Disclosure requirements for government business enterprises**		
28F(1)(a)(i)		An assessment of significant changes in the company's overall financial structure and financial conditions	If applicable, mandatory
28F(1)(a)(ii)		An assessment of any events or risks that could cause financial information that is reported not to be indicative of future operations or financial condition	If applicable, Mandatory
28F(1)(b)		Information on dividends paid or recommended	If applicable, mandatory

Authorised Version F2024C00753 registered 30/08/2024

PGPA Rule Reference	Part of Report	Description	Requirement
28F(1)(c)		Details of any community service obligations the government business enterprise has including: (a) an outline of actions taken to fulfil those obligations; and (b) an assessment of the cost of fulfilling those obligations	If applicable, mandatory
28F(2)		A statement regarding the exclusion of information on the grounds that the information is commercially sensitive and would be likely to result in unreasonable commercial prejudice to the government business enterprise	If applicable, mandatory

Clause 1

Schedule 3—Information about executive remuneration

Note: See subsections 17CA(3), 17CB(4), 17CC(4) and 28EA(3).

1 Information about remuneration for key management personnel

For the purposes of subsections 17CA(3) and 28EA(3), information about remuneration for key management personnel must be included in the annual report in the following form:

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

Authorised Version F2024C00753 registered 30/08/2024

2 Information about remuneration for senior executives

For the purposes of subsection 17CB(4), information about remuneration for senior executives must be included in the annual report in the following form:

		Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
Total remuneration bands	**Number of senior executives**	**Average base salary**	**Average bonuses**	**Average other benefits and allowances**	**Average superannuation contributions**	**Average long service leave**	**Average other long-term benefits**	**Average termination benefits**	**Average total remuneration**

3 Information about remuneration for other highly paid staff

For the purposes of subsection 17CC(4), information about remuneration for other highly paid staff must be included in the annual report in the following form:

		Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
Total remuneration bands	**Number of other highly paid staff**	**Average base salary**	**Average bonuses**	**Average other benefits and allowances**	**Average superannuation contributions**	**Average long service leave**	**Average other long-term benefits**	**Average termination benefits**	**Average total remuneration**

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 how an amendment is to be made. If, despite the misdescription, the amendment can be given effect as intended, then the misdescribed amendment can be incorporated through an editorial change made under section 15V of the *Legislation Act 2003*.

If a misdescribed amendment cannot be given effect as intended, the amendment is not incorporated and "(md not incorp)" is added to the amendment history.

Authorised Version F2024C00753 registered 30/08/2024

Endnote 2—Abbreviation key

ad = added or inserted

am = amended

amdt = amendment

c = clause(s)

C[x] = Compilation No. x

Ch = Chapter(s)

def = definition(s)

Dict = Dictionary

disallowed = disallowed by Parliament

Div = Division(s)

ed = editorial change

exp = expires/expired or ceases/ceased to have effect

F = Federal Register of Legislation

gaz = gazette

LA = *Legislation Act 2003*

LIA = *Legislative Instruments Act 2003*

(md) = misdescribed amendment can be given effect

(md not incorp) = misdescribed amendment cannot be given effect

mod = modified/modification

No. = Number(s)

o = order(s)

Ord = Ordinance

orig = original

par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)

pres = present

prev = previous

(prev…) = previously

Pt = Part(s)

r = regulation(s)/rule(s)

reloc = relocated

renum = renumbered

rep = repealed

rs = repealed and substituted

s = section(s)/subsection(s)

Sch = Schedule(s)

Sdiv = Subdivision(s)

SLI = Select Legislative Instrument

SR = Statutory Rules

Sub-Ch = Sub-Chapter(s)

SubPt = Subpart(s)

underlining = whole or part not 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)	—

Authorised Version F2024C00753 registered 30/08/2024

Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
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)	—
Public Governance, Performance and Accountability Amendment (Independent Parliamentary Expenses Authority) Rules 2017	22 Feb 2017 (F2017L00139)	Sch 1: 3 Apr 2017 (s 2(1) item 2)	—
Public Governance, Performance and Accountability Amendment (Fair Work Ombudsman and Registered Organisations Commission Entity) Rules 2017	10 Mar 2017 (F2017L00201)	1 May 2017 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Legislation Amendment (Australian Building and Construction Commission) Rules 2017	10 Mar 2017 (F2017L00203)	11 Mar 2017 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (Listed Law Enforcement Agency) Rules 2017	31 May 2017 (F2017L00627)	1 June 2017 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (Infrastructure and Project Financing Agency and Other Measures) Rules 2017	20 June 2017 (F2017L00700)	1 July 2017 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (Listed Entities) Rules 2017	5 Sept 2017 (F2017L01134)	23 Aug 2017 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (Government Business Enterprise) Rules 2017	11 Sept 2017 (F2017L01151)	12 Sept 2017 (s 2(1) item 1)	—

Authorised Version F2024C00753 registered 30/08/2024

Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
Public Governance, Performance and Accountability Amendment (Procurement by Corporate Commonwealth Entities) Rules 2017	15 Dec 2017 (F2017L01619)	1 Jan 2018 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (Procurement by Regional Investment Corporation) Rules 2018	14 Mar 2018 (F2018L00247)	15 Mar 2018 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (2018 Measures No. 2) Rules 2018	28 June 2018 (F2018L00934)	Sch 1 (item 1): 1 July 2018 (s 2(1) item 2) Sch 1 (item 2): 29 June 2018 (s 2(1) item 3)	—
Public Governance, Performance and Accountability Amendment (2018 Measures No. 1) Rules 2018	26 Oct 2018 (F2018L01476)	27 Oct 2018 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (2019 Measures No. 1) Rules 2019	1 Mar 2019 (F2019L00232)	2 Mar 2019 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (North Queensland Water Infrastructure Authority) Rules 2019	27 Mar 2019 (F2019L00429)	28 Mar 2019 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (2019 Measures No. 2) Rules 2019	28 Mar 2019 (F2019L00446)	29 Mar 2019 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (Annual Reporting) Rules 2019	4 Apr 2019 (F2019L00528)	5 Apr 2019 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (Reporting Executive Remuneration) Rules 2019	4 Apr 2019 (F2019L00529)	5 Apr 2019 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (2019 Measures No. 3) Rules 2019	21 June 2019 (F2019L00851)	1 July 2019 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (National Drought and North Queensland Flood Response and Recovery Agency) Rules 2019	18 Dec 2019 (F2019L01654)	19 Dec 2019 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (Services Australia) Rules 2020	24 Jan 2020 (F2020L00049)	1 Feb 2020 (s 2(1) item 1)	—

Authorised Version F2024C00753 registered 30/08/2024

Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
Public Governance, Performance and Accountability Amendment (2020 Measures No. 1) Rules 2020	27 Feb 2020 (F2020L00175)	28 Feb 2020 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (2020 Measures No. 2) Rules 2020	29 May 2020 (F2020L00634)	30 May 2020 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (Consultancy and Non-Consultancy Contract Expenditure Reporting) Rules 2020	3 June 2020 (F2020L00662)	4 June 2020 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (Corporate Plans) Rules 2020	9 June 2020 (F2020L00677)	10 June 2020 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (2020 Measures No. 3) Rules 2020	25 June 2020 (F2020L00782)	26 June 2020 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (Grant Rules for Corporate Commonwealth Entities) Rules 2020	17 July 2020 (F2020L00923)	1 Dec 2020 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (Office of the Special Investigator) Rules 2020	22 Dec 2020 (F2020L01669)	4 Jan 2021 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (Infrastructure and Project Financing Agency) Rules 2021	29 Apr 2021 (F2021L00507)	1 May 2021 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (National Recovery and Resilience Agency) Rules 2021	5 May 2021 (F2021L00544)	Sch 1 (item 5): 1 July 2021 (s 2(1) item 3) Remainder: 6 May 2021 (s 2(1) items 1, 2)	—
Public Governance, Performance and Accountability Amendment (Digital Transformation Agency) Rules 2021	29 June 2021 (F2021L00890)	1 July 2021 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (Special Account Determination) Rules 2021	27 Aug 2021 (F2021L01199)	2 Sept 2021 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (Office of the Special Investigator) Rules 2021	16 Dec 2021 (F2021L01791)	17 Dec 2021 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (National Intermodal Corporation Limited) Rules 2022	5 Apr 2022 (F2022L00531)	6 Apr 2022 (s 2(1) item 1)	—

Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
Public Governance, Performance and Accountability Amendment (Emergency Management Entities) Rules 2022	30 Aug 2022 (F2022L01135)	Sch 1 (item 1): 1 Sept 2022 (s 2(1) item 2) Sch 1 (item 2): 3 Sept 2022 (s 2(1) item 3)	—
Public Governance, Performance and Accountability Amendment (Domestic, Family and Sexual Violence Commission) Rules 2022	24 Oct 2022 (F2022L01388)	1 Nov 2022 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (2023 Measures No. 1) Rules 2023	20 Feb 2023 (F2023L00124)	Sch 1 (item 2): 6 Mar 2023 (s 2(1) item 3) Remainder: 21 Feb 2023 (s 2(1) items 1, 2)	—
Public Governance, Performance and Accountability Amendment (2023 Measures No. 2) Rules 2023	23 May 2023 (F2023L00566)	Sch 1 (items 1, 2): 12 June 2023 (s 2(1) item 2) Remainder: 24 May 2023 (s 2(1) items 1, 3)	—
Public Governance, Performance and Accountability Amendment (Procurement—High Speed Rail Authority) Rules 2023	12 June 2023 (F2023L00765)	13 June 2023 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (2023 Measures No. 3) Rules 2023	20 June 2023 (F2023L00810)	1 July 2023 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (2023 Measures No. 4) Rules 2023	30 Aug 2023 (F2023L01135)	Sch 1 (item 2): end of 31 Aug 2023 (s 2(1) item 3) Remainder: 31 Aug 2023 (s 2(1) items 1, 2)	—
Public Governance, Performance and Accountability Amendment (Anti-Corruption) Rules 2023	20 Dec 2023 (F2023L01732)	1 July 2024 (s 2(1) item 1)	—
Public Governance, Performance and Accountability Amendment (Law Enforcement Agencies) Rules 2024	8 Aug 2024 (F2024L00983)	9 Aug 2024 (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; F2017L00627; F2018L01476; F2019L00529; F2020L00175; F2020L00634; F2020L00662; F2020L00923; F2023L00810
s 4A	ad F2019L00529
Part 1-2	
s 5	am F2015L00027; F2015L00929; F2017L00700; F2017L01151; F2018L00934; F2022L00531
s 7	am F2017L00627; F2018L01476; F2024L00983
s 7AA	ad F2018L00934
	rep F2023L00566
s 7AB	ad F2019L00232
	rep F2023L00566
s 7AC	ad F2023L00566
	am F2023L01135
Chapter 2	
Part 2-1	
s 7A	am F2019L00232
s 9	am F2015L00887; F2015L00929; F2020L00782
Part 2-2	
Division 1	
s 10	rs F2023L01732
Division 2	
Subdivision A	
s 12	am F2018L01476; F2020L00175
Subdivision B	
s 13	am F2018L01476
Subdivision C	
s 14	am F2018L01476
s 15	am F2018L01476
Subdivision D	
s 16A	am F2014L01244; F2018L01476
s 16B	am F2014L01244; F2016L01531; F2018L01476

Endnote 4—Amendment history

Provision affected	How affected
Division 3	
Division 3	ad F2020L00175
s 16DA	ad F2020L00175
Part 2-3	
Division 1	
Division 1 heading	rs F2015L00592
s 16E	ad F2015L00592
	am F2020L00175; F2020L00677
s 16EA	ad F2020L00175
Division 2	
Division 2	ad F2015L00592
s 16F	ad F2015L00592
	am F2016L00691
Division 3	
Division 3 heading	ad F2015L00592
s 17	am F2015L00887; F2020L00175
Division 3A	
Division 3A	ad F2016L00691
Subdivision A	
s 17AA	ad F2016L00691
	am F2019L00528
s 17AB	ad F2016L00691
s 17ABA	ad F2019L00528
s 17AC	ad F2016L00691
s 17AD	ad F2016L00691
	am F2019L00529; F2020L00662
s 17AE	ad F2016L00691
	am F2019L00528
s 17AF	ad F2016L00691
s 17AG	ad F2016L00691
	am F2019L00528; F2020L00175; F2020L00662; F2023L01732
s 17AGA	ad F2020L00662
s 17AH	ad F2016L00691
	am F2016L01531
s 17AI	ad F2016L00691
s 17AJ	ad F2016L00691
Subdivision B	
Subdivision B	ad F2016L00693
s 17BA	ad F2016L00693
	am F2019L00528

Authorised Version F2024C00753 registered 30/08/2024

Provision affected	How affected
s 17BB	ad F2016L00693
s 17BC	ad F2016L00693
s 17BCA	ad F2019L00528
s 17BD	ad F2016L00693
s 17BE	ad F2016L00693
	am F2019L00528; F2019L00529; F2020L00175
s 17BF	ad F2016L00693
Subdivision C	
Subdivision C	ad F2019L00529
s 17CA	ad F2019L00529
s 17CB	ad F2019L00529
s 17CC	ad F2019L00529
s 17CD	ad F2019L00529
s 17CE	ad F2019L00529
Division 4	
Division 2 heading	rep F2015L00592
Division 4 heading	ad F2015L00592
	rs F2020L00634
Division 4	rs F2020L00634
Subdivision A	
s 17A	am F2016L00691
	rs F2020L00634
s 17B	ad F2020L00634
s 17C	ad F2020L00634
s 17D	ad F2020L00634
Subdivision B	
Subdivision B	ad F2020L00634
s 17E	ad F2020L00634
s 17F	ad F2020L00634
s 17G	ad F2020L00634
Subdivision C	
Subdivision C	ad F2020L00634
s 17H	ad F2020L00634
s 17J	ad F2020L00634
Subdivision D	
Subdivision D	ad F2020L00634
s 17K	ad F2020L00634
Part 2-4	
Division 2	
Division 2 heading	rs F2016L00504

Endnote 4—Amendment history

Provision affected	How affected
Subdivision A	
s 18A	ad F2016L00504
	ed C9
	am F2018L01476; F2021L01199
Subdivision B	
Subdivision B heading	ad F2016L00504
Division 4A	
Division 4A	ad F2020L00175
s 22B	ad F2020L00175
Division 6	
s 24	am F2014L01598; F2015L00887
Division 6A	
Division 6A	ad F2020L00923
s 25A	ad F2020L00923
s 25B	ad F2020L00923
s 25C	ad F2020L00923
s 25D	ad F2020L00923
s 25E	ad F2020L00923
s 25F	ad F2020L00923
s 25G	ad F2020L00923
s 25H	ad F2020L00923
Part 2-5	
s 27	am F2015L00929; F2016L01531
Chapter 3	
Part 3-1	
Part 3-1 heading	ad F2016L00696
s 27A	ad F2015L00592
	rs F2020L00175
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 28CA	ad F2019L00528
s 28D	ad F2016L00696
s 28E	ad F2016L00696
	am F2019L00528; F2019L00529; F2020L00175
s 28EA	ad F2019L00529

Authorised Version F2024C00753 registered 30/08/2024

Provision affected	How affected
s 28EB	ad F2019L00529
s 28EC	ad F2019L00529
s 28F	ad F2016L00696
Chapter 4	
s 28A	ad F2016L00504
	renum
	ed C9
s 29AA (prev s 28A)	am F2018L01476; F2020L00662
s 30	am F2016L00739; F2017L01619; F2018L00247; F2023L00124; F2023L00765
s 30A	ad F2019L00529
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
Part 4	
Part 4	ad F2019L00529
s 34	ad F2019L00529
	ed C27
Part 5	
Part 5	ad F2019L00528
s 35	ad F2019L00528
Part 6	
Part 6	ad F2020L00175
s 36	ad F2020L00175
Part 7	
Part 7	ad F2020L00634
s 37	ad F2020L00634
s 38	ad F2020L00634
Part 8	
Part 8	ad F2020L00662
s 39	ad F2020L00662
Part 9	
Part 9	ad F2020L00677
s 40	ad F2020L00677

Endnote 4—Amendment history

Provision affected	How affected
Part 10	
Part 10	ad F2021L01199
s 41	ad F2021L01199
Part 11	
Part 11	ad F2023L01732
s 42	ad F2023L01732
Schedule 1	
c 1A	ad F2017L00203
	rep F2017L01134
c 3	rep F2017L01134
c 6A	ad F2023L00810
c 8	rep F2018L01476
c 9	rep F2016L01531
c 10	rs F2015L00929; F2016L01772
	am F2019L00851; F2020L00782; F2021L00890
c 10AA	ad F2022L01388
c 10A	ad F2017L00201
	rep F2023L00124
c 11A	ad F2017L00139
	rs F2017L00700
	rep F2021L00507
c 12A	ad F2022L01135
c 13	rep F2015L00929
	ad F2019L00851
	am F2021L00507
	rep F2023L00566
c 14	rep F2017L01134
	ad F2019L00851
c 15	am F2018L01476; F2019L00851
c 15A	ad F2019L00232
	am F2019L00446; F2019L01654; F2021L00544
	rep F2022L01135
c 15B	ad F2019L00429
	am F2019L00851
	rep F2023L01135
c 17A	ad F2015L00086
	rep F2017L00203
c 18	rep F2017L00201
	ad F2020L01669
	am F2021L01791

Authorised Version F2024C00753 registered 30/08/2024

Endnote 4—Amendment history

Provision affected	How affected
c 19	rep F2016l00739
c 21	am F2014L01598
c 22	ad F2020L00049
Schedule 2	
Schedule 2 heading	am F2019L00528
Schedule 2	ad F2016L00691
c 1	ad F2016L00691
	am F2016L01531; F2019L00528; F2019L00529; F2020L00175; F2020L00662; F2023L01732
Schedule 2A	
Schedule 2A	ad F2019L00528
	am F2020L00175
Schedule 2B	
Schedule 2B	ad F2019L00528
	am F2020L00175
Schedule 3	
Schedule 3	ad F2019L00529
c 1	ad F2019L00529
c 2	ad F2019L00529
c 3	ad F2019L00529

Authorised Version F2024C00753 registered 30/08/2024