



Public Governance, Performance and Accountability Amendment (Non-corporate Commonwealth Entity Annual Reporting) Rule 2016

I, MATHIAS HUBERT PAUL CORMANN, Minister for Finance, make the following rule.

Dated 5 May 2016

MATHIAS HUBERT PAUL CORMANN
Minister for Finance

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1 Name

This is the *Public Governance, Performance and Accountability Amendment (Non-corporate Commonwealth Entity Annual Reporting) Rule 2016*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The day after this instrument is registered.	7 May 2016

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

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

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Public Governance, Performance and Accountability Rule 2014

1 Section 4

Insert:

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*.

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*.

2 Section 16F

Omit “A Commonwealth entity’s corporate plan for a reporting period sets out”, substitute “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”.

3 Subsection 16F(1)

Omit “the entity’s corporate plan that was”, substitute “the entity’s corporate plan, and in any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement, that were”.

4 After Division 3 of Part 2-3

Insert:

Division 3A—Annual report for Commonwealth entities

Subdivision A—Annual report for non-corporate Commonwealth entities

17AA Guide to this Subdivision

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

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

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

17AB Parliamentary standards of presentation

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

17AC Plain English and clear design

- (1) The annual report for a non-corporate Commonwealth entity must be prepared having regard to the interests of the Parliament and any other persons who are interested in the annual report.
- (2) Information included in the annual report must be relevant, reliable, concise, understandable and balanced, including through doing the following, where practicable:
 - (a) using clear design (for example, through headings and adequate spacing);
 - (b) defining acronyms and technical terms (for example, in a glossary);
 - (c) using tables, graphs, diagrams and charts;
 - (d) including any additional matters as appropriate.

17AD Specific requirements for annual reports

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

- (a) a review by the accountable authority of the entity for the period;
- (b) an overview of the entity for the period in accordance with section 17AE;
- (c) a report on the performance of the entity for the period that includes:
 - (i) the annual performance statements for the entity for the period in accordance with paragraph 39(1)(b) of the Act and section 16F of this rule; and
 - (ii) a report on the financial performance of the entity for the period in accordance with section 17AF;
- (d) information on the management and accountability of the entity for the period in accordance with section 17AG;
- (e) the annual financial statements for the entity for the period in accordance with subsection 43(4) of the Act;
- (f) the other mandatory information referred to in section 17AH;
- (g) a letter of transmittal in accordance with section 17AI;
- (h) aids to access in accordance with section 17AJ.

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

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

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

17AE Overview of the entity

- (1) For the purposes of paragraph 17AD(b), the overview of the entity for the period must include:
 - (a) a description of the entity, including the following:
 - (i) the role and functions of the entity;
 - (ii) an outline of the organisational structure of the entity;

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- (iii) the outcomes and programmes administered by the entity during the period;
 - (iv) the purposes of the entity as included in the entity's corporate plan for the period; and
 - (b) if the entity is a Department of State—an outline of the structure of the portfolio that includes the Department.
- (2) If the outcomes and programmes administered by the entity during the period are not the same as the outcomes and programmes included in any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, the report must set out and explain the reasons for the differences.

17AF Report on financial performance

- (1) For the purposes of subparagraph 17AD(c)(ii), the report on the financial performance of the entity for the period must include:
- (a) a discussion and analysis of the entity's financial performance during the period; and
 - (b) a table summarising the total resources of the entity, and the total payments made by the entity, during the period.

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

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

- (2) If there have been or may be significant changes in financial results during or after the reporting period, or from the previous reporting period, the annual report must describe those changes, including in relation to:
- (a) the cause of any operating loss of the entity, how the entity has responded to the loss and the actions that have been taken in relation to the loss; and
 - (b) any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.

17AG Information 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 dealing with fraud) in relation to the entity during the period;
 - (b) a certification by the accountable authority of the entity that:
 - (i) fraud risk assessments and fraud control plans have been prepared for the entity; and
 - (ii) appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place for the entity; and

- (iii) all reasonable measures have been taken to deal appropriately with fraud relating to the entity;
- (c) an outline of the structures and processes that are in place for the entity during the period to implement the principles and objectives of corporate governance;
- (d) a statement of any significant issue reported to the responsible Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with the finance law in relation to the entity;
- (e) if a statement is included under paragraph (d) of this subsection—an outline of the action that has been taken to remedy the non-compliance.

External scrutiny

- (3) The annual report must include information on the most significant developments during the 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;
 - (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

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- (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.

Purchasing

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

Consultants

- (7) The annual report must include the following:
 - (a) a summary statement of the following:
 - (i) the number of new contracts engaging consultants that were entered into during the period;
 - (ii) the total actual expenditure during the period on all such contracts (inclusive of GST);
 - (iii) the number of ongoing contracts engaging consultants that were entered into during a previous reporting period;
 - (iv) the total actual expenditure during the period on those ongoing contracts (inclusive of GST);
 - (b) a statement that “During [reporting period], [specified number] new consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing consultancy contracts were active during the period, involving total actual expenditure of \$[specified million].”;
 - (c) a summary of:
 - (i) the policies of the entity on selecting and engaging consultants; and
 - (ii) the procedures of the entity for selecting consultants; and
 - (iii) the main categories of purposes for which consultants were engaged;
 - (d) a statement that “Annual reports contain information about actual expenditure on contracts for consultancies. Information on the value of contracts and consultancies is available on the AusTender website.”.

Australian National Audit Office access clauses

- (8) If the accountable authority of the entity entered, during the period, into a contract that has a value of \$100 000 or more (inclusive of GST) with a contractor, and that does not provide for the Auditor-General to have access to the contractor's premises, the annual report must include:
- (a) the name of the contractor; and
 - (b) the purpose and value of the contract; and
 - (c) the reason why a clause allowing such access was not included in the contract.

Exempt contracts

- (9) If a contract entered into during the 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: Paragraph 5.4 of the *Commonwealth Procurement Rules* deals with the requirements for procurement practices of Commonwealth entities to support small and medium enterprises.

17AH Other mandatory information

- (1) For the purposes of paragraph 17AD(f), the other information that must be included in the annual report for the entity for the period is the following:
- (a) either:
 - (i) a statement that "During [reporting period], [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website."; or

- (ii) if the entity did not conduct any advertising campaigns during the period—a statement to that effect;
 - (b) a statement that “Information on grants awarded to [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.

5 Subsection 17A(3)

Omit “a Commonwealth entity nominated by the Finance Minister in relation to that function”, substitute “the entity or entities to which the function has been transferred”.

6 At the end of section 17A

Add:

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

7 After Chapter 4

Insert:

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.

8 At the end of the rule

Add:

Schedule 2—List of requirements

Note: See paragraph 17AJ(d).

1 Guide to this Schedule**Guide to this Schedule**

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

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

PGPA Rule Reference	Part of Report	Description	Requirement
17AD(g)	Letter of transmittal		
17AI		A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory
17AD(h)	Aids to access		
17AJ(a)		Table of contents.	Mandatory
17AJ(b)		Alphabetical index.	Mandatory
17AJ(c)		Glossary of abbreviations and acronyms.	Mandatory
17AJ(d)		List of requirements.	Mandatory
17AJ(e)		Details of contact officer.	Mandatory
17AJ(f)		Entity's website address.	Mandatory
17AJ(g)		Electronic address of report.	Mandatory
17AD(a)	Review by accountable authority		
17AD(a)		A review by the accountable authority of the entity.	Mandatory
17AD(b)	Overview of the entity		
17AE(1)(a)(i)		A description of the role and functions of the entity.	Mandatory
17AE(1)(a)(ii)		A description of the organisational structure of the entity.	Mandatory
17AE(1)(a)(iii)		A description of the outcomes and programmes administered by the entity.	Mandatory
17AE(1)(a)(iv)		A description of the purposes of the entity as included in corporate plan.	Mandatory
17AE(1)(b)		An outline of the structure of the portfolio of the entity.	Portfolio departments - mandatory
17AE(2)		Where the outcomes and programmes administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, Mandatory
17AD(c)	Report on the Performance of the entity		
	<i>Annual performance Statements</i>		
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)	<i>Report on Financial Performance</i>		
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		
	<i>Corporate Governance</i>		
17AG(2)(a)		Information on compliance with section 10 (fraud systems)	Mandatory
17AG(2)(b)(i)		A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory
17AG(2)(b)(ii)		A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place.	Mandatory
17AG(2)(b)(iii)		A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	Mandatory
17AG(2)(c)		An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory
17AG(2)(d) – (e)		A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with Finance law and action taken to remedy non-compliance.	If applicable, Mandatory
	<i>External Scrutiny</i>		
17AG(3)		Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory
17AG(3)(a)		Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, Mandatory
17AG(3)(b)		Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory
17AG(3)(c)		Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory
	<i>Management of Human Resources</i>		
17AG(4)(a)		An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory

Schedule 1 Amendments

17AG(4)(b)		Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: <ul style="list-style-type: none"> • 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 <i>Public Service Act 1999</i> .	Mandatory
17AG(4)(c)(i)		Information on the number of SES and non-SES employees covered by agreements etc identified in paragraph 17AD(4)(c).	Mandatory
17AG(4)(c)(ii)		The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)		A description of non-salary benefits provided to employees.	Mandatory
17AG(4)(d)(i)		Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory
17AG(4)(d)(ii)		Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory
17AG(4)(d)(iii)		Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory
17AG(4)(d)(iv)		Information on aggregate amount of performance payments.	If applicable, Mandatory
	Assets Management		
17AG(5)		An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities.	If applicable, mandatory
	Purchasing		
17AG(6)		An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> .	Mandatory
	Consultants		
17AG(7)(a)		A summary statement detailing the number of new contracts engaging consultants entered into during the period; the total actual expenditure on all new consultancy contracts entered into during the period (inclusive of GST); the number of ongoing consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting year on the ongoing consultancy contracts (inclusive of GST).	Mandatory
17AG(7)(b)		A statement that “ <i>During [reporting period], [specified number] new consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing consultancy contracts were active during the period, involving total actual expenditure of \$[specified million]</i> ”.	Mandatory

17AG(7)(c)		A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory
17AG(7)(d)		A statement that “ <i>Annual reports contain information about actual expenditure on contracts for consultancies. Information on the value of contracts and consultancies is available on the AusTender website.</i> ”	Mandatory
Australian National Audit Office Access Clauses			
17AG(8)		If an entity entered into a contract with a value of more than \$100 000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor’s premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory
Exempt contracts			
17AG(9)		If an entity entered into a contract or there is a standing offer with a value greater than \$10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, Mandatory
Small business			
17AG(10)(a)		A statement that “[<i>Name of entity</i>] 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 “[<i>Name of entity</i>] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury’s website.”	If applicable, Mandatory
Financial Statements			
17AD(e)		Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
17AD(f)	Other Mandatory Information		

Schedule 1 Amendments

17AH(1)(a)(i)		If the entity conducted advertising campaigns, a statement that <i>“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.”</i>	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 <i>“Information on grants awarded to [name of entity] during [reporting period] is available at [address of entity’s website].”</i>	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