

Australian Capital Territory

Annual Reports (Government Agencies) Notice 2015

Notifiable instrument NI2015–

made under the

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

1 Name of instrument

This instrument is the *Annual Reports (Government Agencies) Notice 2015*.

2 Commencement

This instrument commences on the day after notification.

3 Revocation of previous declaration

NI 2014–319, Annual Reports (Government Agencies) Notice 2014 (No 1) is revoked.

4 Annual Report Directions 2014-2015, 2015-2016, section 9

I issue the directions set out in Attachment A.

5 Declaration of Minister for a public authority, section 12

The responsible Minister for the ACT Executive is the Chief Minister.

Note Under the Annual Reports Act, section 11, the responsible Minister for all other public authorities is the Minister administering the Act that the public authority is established or appointed under.

6 Declaration of public authority, section 16

The *Annual Reports (Government Agencies) Act 2004* (the Annual Reports Act), requires ACT Government directorates and public authorities to produce annual reports. The Commissioner for Public Administration and Territory Owned Corporations are defined as public authorities under the dictionary of the Annual Reports Act and produce stand-alone annual reports.

The Office of the Legislative Assembly, and officers of the Assembly (Auditor-General, ACT Ombudsman, ACT Electoral Commission) are required to produce annual reports under the Annual Reports Act, however, the Annual Report Directions (the Directions) do not apply to these entities.

The declaration of public authorities includes entities that may not be required to produce an annual report under its establishing legislation or under the *Financial*

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Management Act 1996, but have functions which make them appropriate to declare as public authorities for the purposes of facilitating open government.

The below statutory office-holders, authorities, tribunals, commissions, councils, boards, institutes, committees, organisations and other entities established under an Act (Columns 2, 3 and 4 of the table below) are declared public authorities under section 16 of the Annual Reports Act and the dictionary definition of public authority.

Public authorities declared in Column 2 are to produce their own annual reports. Public authorities declared in Column 3 are required to annex annual report information in an attachment to the affiliated directorate's annual report (Column 1). Public authorities declared in Column 4 are required to subsume annual report information within the affiliated Directorate's annual report (Column 1).

It is the responsibility of agencies to advise Public Sector Management Group (PSMG), Chief Minister, Treasury and Economic Development Directorate (CMTEDD), of any changes to public authorities and their annual reporting requirements.

Table - declaration of public authorities and their annual reporting arrangements

Column 1 Directorate	Column 2 Public authorities with stand alone annual reports	Column 3 Public authorities with annual reports annexed to the affiliated Directorate's annual report	Column 4 Public authorities with annual report information subsumed within the affiliated Directorate's annual report
ACT Health	Nil	a) Calvary Health Care b) ACT Care Coordinator c) Chief Psychiatrist d) Human Research Ethics Committee e) Local Hospital Network f) Radiation Council	g) Mental Health ACT Official Visitors
Capital Metro Agency	Nil	Nil	Nil
Chief Minister, Treasury and Economic Development	a) ACT Insurance Authority b) Cultural Facilities Corporation c) Gambling and Racing Commission d) Independent Competition and Regulatory e) Land Development Agency f) Long Service Leave Authority	g) ACT Compulsory Third-Party Insurance Regulator h) ACT Executive i) ACT Government Procurement Board j) Default Insurance Fund Manager k) Director of Territory Records l) Lifetime Care and Support Fund m) Office of the Nominal Defendant for the ACT	n) Work Safety Commissioner

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Column 1 Directorate	Column 2 Public authorities with stand alone annual reports	Column 3 Public authorities with annual reports annexed to the affiliated Directorate's annual report	Column 4 Public authorities with annual report information subsumed within the affiliated Directorate's annual report
Community Services	Nil	Nil	Nil
Education and Training	a) Building and Construction Industry Training Fund Authority	b) ACT Teacher Quality Institute c) Board of Senior Secondary Studies d) Government Schools Education Council e) Non-Government Schools Education Council	Nil
Environment and Planning Directorate	a) Commissioner for Sustainability and the Environment	b) ACT Architects Board c) ACT Construction Occupations d) ACT Heritage Council e) Conservator of Flora and Fauna f) Environment Protection Authority g) Energy Efficiency (Cost of Living) Improvement Act	h) Chief Planning Executive i) Climate Change Council
Justice and Community Safety	a) ACT Civil and Administrative Tribunal b) Director of Public Prosecutions c) Human Rights Commission d) Legal Aid Commission e) Public Advocate of the ACT f) Public Trustee for the ACT g) Victims of Crime Commissioner	h) Sentence Administration Board	i) Emergency Services Commissioner j) Parliamentary Counsel k) Solicitor-General for the Territory
Territory and Municipal Services	Nil	a) ACT Public Cemeteries Authority b) ACT Veterinary Surgeons Board c) Animal Welfare Authority	Nil

Andrew Barr
Chief Minister
2015

Attachment A - Annual Report Directions

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Part 1 – Directions Overview

1 Introduction

The *Annual Reports (Government Agencies) Act 2004* (the Annual Reports Act) sets the framework for annual reporting across the ACT public sector, and the *Annual Report Directions* (the **Directions**) give effect to the Annual Reports Act. The Directions apply to all administrative units and those government agencies identified as public authorities. The reporting requirements specified within the Directions apply to Annual Reports for the 2014-2015 and 2015-2016 financial years with the **reporting period** being 1 July to 30 June (unless specified differently for particular agencies).

The Directions must be read in conjunction with reporting obligations arising from an agency's establishing legislation or other relevant legislation. The *Financial Management Act 1996* (the Financial Management Act) requires Directorates and public authorities with financial reporting obligations under the Financial Management Act to include audited annual financial and performance statements in their Annual Report. The *Territory Owned Corporations Act 1990* makes similar requirements of Territory Owned Corporations (TOCs). It is the responsibility of agencies to ensure that they abide by all Acts and the Act must be followed where there is any inconsistency with the Directions.

The Directions aim to consolidate all annual reporting requirements in the one place. Agencies wishing to propose any new annual reporting requirements should in the first instance consult the Workforce Capabilities and Governance, Chief Minister, Treasury and Economic Development Directorate (CMTEDD).

2 Purpose of Annual Reports

Annual Reports are reports from agency heads to their responsible Minister, the Legislative Assembly and the public. The focus should be on information that is relevant to 1) the agency's long term strategic direction and context 2) performance analysis against agency short term budget outputs and 3) financial management of the agency. Government Budget Papers and Statements of Intent establish core government outcomes and strategic priorities, while setting out performance targets and funding appropriations.

Whole of government annual reporting

The Annual Reports Act allows for whole of government reporting for purposes of presenting the one-ACT Public Service. Whole of government annual reporting is appropriate for information on multi-directorate initiatives and allows for a coordinating body to present particular information in the one place on behalf of the one- ACT Public Service. Part 3 of the Directions identifies information that will be reported at whole of government level.

3 Responsibilities of Reporting Entities

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

- Directors-General about the operations of the administrative unit during the reporting year;
- public authorities (including Statutory Office Holders and Territory Instrumentalities) about the operations of the authority during the reporting year; and

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- the Commissioner for Public Administration about the operations of the public service during the year.

In the Directions, unless the contrary intention is evident, **Director-General** means a Director-General, a public authority or the head of a public authority or the Commissioner for Public Administration

The Annual Reports of some public authorities are required under the Directions to be subsumed in, or annexed to a Director-General's Annual Report about the operations of an administrative unit. Consequently, public authorities may provide:

- their Annual Report directly to a Minister; or
- their Annual Report to a Director-General for attachment to an administrative unit report (annexed reports); or
- information to a Director-General for inclusion in an administrative unit report (subsumed reports).

Directors-General must:

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

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

Whole of government reporting

Entities with responsibility for whole of government reporting, must contact directorates, organise the collection of whole of government information and provide guidance to other agencies on the information and mechanisms for collecting that information.

4 Timing and Presentation of Annual Reports

The Annual Reports Act requires the responsible Minister to present Annual Reports to the Legislative Assembly **within 4 months** after the end of the reporting period. However, in an election year, under the Annual Reports Act Annual Reports will not be tabled until the second sitting day of the new Assembly.

Tabling Arrangements

Annual Reports must be tabled in the Legislative Assembly on the date nominated annually by the Chief Minister in a tabled notifiable instrument.

Under section 13 of the Annual Reports Act, reporting entities must present an initial copy of each 2015 Annual Report to the responsible Minister before the close of business Thursday **23 October 2015**.

Unless an extension of time has been granted under section 14 of the Act, Annual Reports must then be tabled in the Legislative Assembly on Thursday **30 October 2015**. A request

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

Contact for further information:

Cabinet & Intergovernmental Relations, Policy and Cabinet Division, CMTEDD, 620 50543.

5 Calendar Year Reporting Period for Specific Public Authorities

For the purposes of section 9(4)(d) of the Annual Reports Act, the reporting period for specific public authorities is:

Public sector body	Reporting Period
Canberra Institute of Technology	Calendar year
University of Canberra	Calendar year

6 Characteristics of Effective Annual Reporting

An effective Annual Report will:

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

7 Format

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

Annual Reports **must**:

- meet the formatting requirements in Section 2 of the Directions; and
- include:
 - a table of contents;
 - a list of abbreviations and acronyms;
 - a glossary of technical terms;
 - an alphabetical index;
 - any relevant appendices;
 - other sources of information if applicable; and
 - a table of reporting omissions (if applicable).
- provide throughout the body of the report:
 - reference to relevant sources of information published via the ACT government online environment;
 - reference to contact officers (with contact details) for reporting purposes; and
 - reference to related Annual Reports.

Where possible the report should also include:

- internal cross referencing between the text and any related appendices, and the relevant part of the financial statements; and
- a website address for the agency and where the report can be accessed, and where a hard copy can be obtained.

Note: The contents page of the agency annual report should not try to follow the subsection numbering of the Compliance Index for Parts 3 to 5.

8 Compliance Statement

Annual report content of all reporting entities will be audited by the Auditor General's Office for compliance with these Directions. Compliance with the Directions is compulsory for all reporting entities and must include a Compliance Statement. Agency annual reports must have a Compliance Statement that indicates how the requirements of the Directions are satisfied, by subsection, including:

- Subsections that apply and have been reported against, with the location of the information e.g. page number; and
- Subsections that apply, but where there is nil information to report.

The Compliance Statement should follow the format shown in the following example, and refer online readers to the Directions on the ACT Legislation Register.

Example: Compliance Statement

The <insert Annual Report name> must comply with the 2015 Annual Report Directions (the Directions). The Directions are found at the ACT Legislation Register:

<http://www.legislation.act.gov.au/ni/annual/2015.asp>

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The Compliance Statement indicates the subsections, under the five Parts of the Directions, that are applicable to <insert agency name> and the location of information that satisfies these requirements:

Part 1 Directions Overview

The requirements under Part 1 of the 2015 Directions relate to the purpose, timing and distribution, and records keeping of annual reports. The <insert Annual Report name> complies with all subsections of Part 1 under the Directions.

In compliance with section 13 Feedback, Part 1 of the Directions, contact details for <insert agency name> are provided within the <insert Annual Report name> to provide readers with the opportunity to provide feedback.

Part 2 Agency Annual Report Requirements

The requirements within Part 2 of the Directions are mandatory for all agencies and <insert agency name> complies with all subsections. The information that satisfies the requirements of Part 2 is found in the <insert Annual Report name> as follows:

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

Note: ACT Shared Services Procurement publishes government contract information provided by directorates on the Contracts Register. The annual report must include the web address and hyperlink for online readers, to the Contracts Register:

<http://www.act.gov.au/browse/act-government/tenders/act-government-contracts-register>

Part 3 Reporting by Exception

<insert agency name> has nil information to report by exception under Part 3 of the Directions for the 2014-15 reporting period.

Part 4 Agency Specific Annual Report Requirements

The following subsections of Part 4 of the 2015 Directions are applicable to <insert agency name> and can be found within the <insert Annual Report name>:

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

Part 5 Whole of Government Annual Reporting

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

- Q. Community Engagement and Support, see the 2014-15 annual report of Chief Minister, Treasury and Economic Development Directorate ;

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- R. Justice and Community Safety, including all subsections R.1 – R.4, see the 2014-15 annual report of the Justice and Community Safety Directorate;
- S. Public Sector Standards and Workforce Profile, including all subsections S.1 – S.3, see the 2014-15 State of the Service Report produced by the Commissioner for Public Administration; and
- T. Territory Records, see the 2014-15 annual report of Chief Minister, Treasury and Economic, Development Directorate.

ACT Public Service Directorate annual reports are found at the following web address:
http://www.cmd.act.gov.au/open_government/report/annual_reports

9 Publication

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

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

Where appropriate, reporting entities should summarise and simplify information using tables, graphs and comparative data. Colour is permitted for the purpose of assisting presentation only, to engage the audience and clarify content. Agencies should avoid use of graphic designers and expensive paper. Numbers of copies printed should be kept to a minimum and wherever possible readers should be directed to an online version of the Annual Report.

Production standards are set out in branding guidelines, available from your agency's communications unit or in the ACT Government Branding Guidelines available through the CMTEDD website.

Dependent on your requirements digital technology can be a cost effective method of printing Annual Reports however the printing standards provide that:

- The quality of binding should ensure that documents are robust with frequent handling;
- colour pages may be used to differentiate between sections;
- it is permissible to use colours to represent charts and graphics; and
- full colour photography is permitted within reason.

The Calibri font is preferred but not mandatory.

Note: Under the ACT Government Branding Guidelines, all ACT Government directorates must display the appropriate directorate logo as the only brand. Previous logos that identified agencies are not to be used, however statutory authorities may continue to use their current branding practices. Logo downloads and further information on the ACT Government branding requirements can be found at:

<http://sharingservices/ACTGovt/Branding/index.htm>.

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Contact for further information: Communications and Engagement, Culture and Communications Division, CMTEDD on 620 76457.

10 Access and Distribution

Electronic Copies

Annual Reports must be publicly available from the date tabled or date provided out of session to the Speaker. This includes placement on ACT Government Internet sites and provided for listing on a central site. **The Auditor General's Office monitors compliance with this requirement.**

Annual Reports coordinated by Publishing Services will be automatically added to the ACT Open Government website. Reporting entities undertaking their own publishing must notify publications.act@act.gov.au so the report can be added to the ACT Open Government website.

All entities must provide reports either in an electronically published format that can be read by translation software used by people with disabilities (Adobe Acrobat version 6 or above) or provide an additional report as an MS Word document (marked as a non-official version). Web Content Accessibility Guidelines 2.0 (WCAG 2.0) can be found at <http://www.w3.org/WAI/guid-tech.html>.

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

Contact for further information:

Workforce Capabilities and Governance, CMTEDD, phone 620 52658.

11 Territory Records

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

- Territory Records (Records Disposal Schedule – Publication Records) Approval 2013 (No 1)
<http://www.legislation.act.gov.au/ni/2013-370/current/pdf/2013-370.pdf>
- Territory Records Advice No. 53
http://www.territoryrecords.act.gov.au/_data/assets/pdf_file/0003/435936/Records-Advice-No-53-Managing-Web-Content-as-Records-January-2011.pdf

Contact for further information: Director of Territory Records, Shared Services, CMTEDD, 620 70194, TerritoryRecordsOffice@act.gov.au

12 Corrections

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

The reporting entity must advise the Workforce Capabilities and Governance in writing of the intent to make a correction, including a proposed corrigendum, as soon as possible.

The corrigendum must:

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

Where advice on corrections is requested, the Workforce Capabilities and Governance will aim to respond within three weeks, contingent on any advice that may be required regarding the proposed corrections.

Enquiries relating to tabling of corrections should be directed to the Cabinet & Intergovernmental Relations Branch of the CMTEDD.

The revised Annual Report or corrigendum is to be circulated out of session as soon as possible and tabled at the next Assembly sitting. At the same time, a corrigendum copy is to be placed on the reporting entity's website. Replacement reports will also need to be provided to the ACT Government Library and to the National Library of Australia, or a copy forwarded of the corrigendum.

Contact for further information:

Workforce Capability and Governance Division, CMTEDD, phone 620 52658, psm@act.gov.au.

Cabinet & Intergovernmental Relations, Policy and Cabinet Division, CMTEDD, phone 620 50543.

13 Feedback

Details of a contact area and contact phone number should be clearly stated to enable readers the opportunity to provide feedback on the structure and/or content of the report in its entirety. The collation of such information may assist in compiling future Annual Reports.

It is useful for reporting entities to obtain periodic feedback on the effectiveness of their Annual Reports. This can be accomplished by:

- enclosing a short questionnaire with the Annual Report; and/or
- having their Annual Report considered for Awards such as the Institute of Public Administration Australia (IPAA) (ACT Division) Awards.

Information concerning the awards, including the judging criteria, can be found at www.act.ipaa.org.au.

Part 2 Agency Annual Report Requirements

Part 2 applies to the annual reports of all agencies that are required to follow the Directions.

A. Transmittal Certificate

All Annual Reports must include a transmittal certificate on agency letterhead signed by the Director-General, Chief Executive Officer, Statutory Office Holder or Agency Head producing the report. Reports for agencies with a governing board must have a transmittal certificate signed by both the Chair of the board and the Chief Executive Officer.

The transmittal certificate must state that the Annual Report:

- has been prepared under, in the case of administrative units, section 5(1) or, in the case of public authorities making independent reports, section 6(1) of the Annual Reports Act;
- is in accordance with requirements of the Annual Report Directions and the report is an honest and accurate account, containing all material information for the reporting period – including information provided for whole of government reporting;
- meets requirements of any other relevant legislative requirements; and
- must be presented to the Legislative Assembly by the Minister within 4 months of the end of the financial year in accordance with section 13 of the Annual Reports Act.

The transmittal certificate must also certify that fraud prevention has been managed in accordance with the Public Sector Management Standards, part 2.

Minimum Requirement

The following is a minimum requirement:

This Report has been prepared under **section 5(1) [reference for administrative units]** **section 6(1) [reference for public authorities making independent reports]** of the *Annual Reports (Government Agencies) Act 2004* and in accordance with the requirements under the Annual Report Directions.

It has been prepared in conformity with other legislation applicable to the preparation of the Annual Report by the **[Name of Agency]**.

I certify that information in the attached Annual Report, **and information provided for whole of government reporting**, is an honest and accurate account and that all material information on the operations of **[Name of Agency]** has been included for the period 1 July 201x to 30 June 201x.

I hereby certify that fraud prevention has been managed in accordance with Public Sector Management Standards, Part 2.

Section 13 of the *Annual Reports (Government Agencies) Act 2004* requires that you cause a copy of the Report to be laid before the Legislative Assembly within 4 months of the end of the financial year.

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

B. Organisation Overview and Performance

Section B provides an overview of the agency and its performance in terms of 1) the agency's long term strategic direction and context, 2) performance analysis against agency short term budget outputs and 3) financial management.

B.1 Organisational Overview

In this subsection, an overview of the agency is provided (by Director-General/Chief Executive/Statutory Office Holder), including the operating environment, a summary of performance in the outgoing year and the outlook for the coming year. The following are suggested headings with the description indicating the proposed content for clarity:

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

Internal Accountability

The organisational overview must include:

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

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

- board composition including the mix of executive and non-executive board members, the criteria for membership, procedures for appointing board members;
- frequency of, and members' attendance at, meetings;
- policies relating to the appointment and retirement of board members;
- the main procedures for establishing and reviewing remuneration arrangements for the Chief Executive Officer and non-executive board members;
- a description of major issues and/or legislation the advisory board was consulted on;
- the oversight of the preparation of the entity's financial statements and internal controls, including the composition and responsibilities of audit committees;
- audit arrangements including the approach adopted to identify areas of significant risk and arrangements in place to manage and monitor them;
- policies on the establishment and maintenance of appropriate ethical standards, including whether a code of ethics or code of conduct has been established;
- the resources that are made available to board members to assist them to carry out their duties, including access to independent professional or legal advice; and
- names of significant committees of the entity; and their role using the following table:

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Name of Committee	Role of Committee

Contact for further information:

Workforce Capability and Governance, CMTEDD, 620 52658.

B.2 Performance Analysis

In this subsection agencies are to report on performance by addressing indicators (strategic objectives/indicators, output classes and accountability indicators) found in Budget Paper 4, and may include comment on the progress of other major projects/initiatives. This subsection is expected to provide a holistic analysis of performance in relation to budget indicators, showing variances including through statistics and graphs.

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

This subsection adds value to the performance information given in the Statement of Performance/Intent by linking it to the strategic objectives of the agency. The Statement of Performance/Intent is a requirement under the *Financial Management Act 1996* and is found at section F. - Financial Management Reporting.

Contact for further information:

Workforce Capability and Governance, CMTEDD, 620 52658.

B.3 Scrutiny

Agencies must report on progress during the reporting period in relation to undertakings made in reports that are produced by entities charged with responsibility for scrutiny, including the Auditor-General, Ombudsman and Legislative Assembly Committees.

The focus is on tracking progress against commitments made for action during the reporting period, including through:

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

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

- reporting entity;
- report number;
- title of the report; and
- reference to the Directorate comment or Government Response/Submission title and date tabled/released.

Under each report heading, the table should show:

- the recommendation number and summary of the recommendation;
- the action taken during the reporting period; and

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- the status at the end of the reporting period – ‘Complete’/’no longer required’/’in progress’.

For actions not complete at the end of the reporting period, brief explanation under the ‘Action’ column must included:

- if action is ‘no longer required’, provide brief explanation (e.g. overtaken by events, change in policy); or
- if action is still required, provide a brief summary of action outstanding, the agreed timeframe for completion (where applicable) and progress to date against the timeframe.

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

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

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

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

Contact for further information:

Policy and Cabinet Division, CMTEDD, 6207 5989

B.4 Risk Management

Basis of requirement

Australian Capital Territory Insurance Authority – Risk Management

Report descriptor

The report on risk management should include:

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

Contact for further information:

Framework Management and Insurance, Economic and Financial Group, CMTEDD, Phone 6207 0259

B.5 Internal Audit

Basis of requirement

ACT Government Internal Audit Framework

Report descriptor

The information on internal audit should include the following:

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

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

Contact for further information:

Framework Management and Insurance, Economic and Financial Group, CMTEDD, Phone 6207 0259

B.6 Fraud Prevention

Report descriptor

Agencies must provide information on their fraud control and prevention policies and practices, including prevention strategies:

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

Agencies must provide information on fraud detection strategies including:

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

Contact for further information: Workforce Capability and Governance, CMTEDD,

Phone 620 52658.

B.7 Work Health and Safety

Report descriptor

1. Agencies **must** report on the following in relation to the *Work Health and Safety Act 2011*:
 - the nature and brief description of any improvement, prohibition, or non-disturbance notice issued under Part 10;
 - any failure to comply with an improvement, prohibition or non-disturbance notice issued under Part 10;
 - the nature and brief description of any enforceable undertaking under Part 11;
 - any failure to comply with an enforceable undertaking under Part 11;
 - any findings of a failure to comply with a safety duty under Part 2 Division 2.2, 2.3 or 2.4; and
 - any instances of a failure to address any finding of failing to comply with a safety duty.
2. Agencies should also report on the following:
 - worker consultation arrangements;
 - the number of elected Health and Safety Representatives;
 - statistics about serious injury or illness and dangerous incidents that required notification to the regulator in accordance with Part 3 Section 38 of the *Work Safety Act 2011*; and
 - details of injury prevention programs initiated or implemented during the year to improve its return to work performance.

EXPOSURE DRAFT

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

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

Required Agencies (i.e. those identified under point 3) should use the following format for reporting against the targets, and should provide an explanation for any failure to meet a required target:

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

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

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

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

EXPOSURE DRAFT

Contact for further information:

Workplace Injury Performance, Continuous Improvement & Workers Compensation, CMTEDD, Phone 620 78794.

B.8 Human Resources Management

Report descriptor

Agencies must describe their approach to HR management and workforce planning within the agency, including how the workforce profile is aligned and managed to meet agency objectives. Agencies should include in their analysis progress on attraction and retention strategies, workforce forecasting, identification of key capability areas and the implementation of specific employment strategies (including People with a Disability, Apprenticeships and Traineeships).

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

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

Note: Agencies should not use employee's names, classifications or any other mechanism which would identify individuals.

Contact for further information: Workforce Capability and Governance, CMTEDD, Phone 620 52658.

B.9 Ecologically Sustainable Development

Basis of requirement

Commissioner for Sustainability and the Environment (CSE) Act 1993, Section 23

Climate Change and Greenhouse Gas Reduction Act 2010

Environment Protection Act 1997

Report descriptor

Agencies must report on the following:

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

EXPOSURE DRAFT

Contact for further information: Office of the Commissioner for Sustainability and the Environment, 620 72626.

The ACT Government is committed to sustainable development of the ACT and encourages agencies to embed sustainability in their decision-making processes. The commitment was translated into a legislative responsibility for agencies to develop policies and programs to promote ecologically sustainable development (ESD) through the *Climate Change and Greenhouse Gas Reduction Act 2010* (CCGGRA) and the *Environment Protection Act 1997* (EPA).

Under Section 2 of the EPA, ESD is defined as the effective integration of economic, social and environmental considerations in decision-making processes.

This section of the Annual Report should outline:

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

Under the Carbon Neutral ACT Government Framework (policy), the ACT Government is committed to achieving carbon neutrality in its own operations by 2020. This means demonstrating leadership in reducing greenhouse gas emissions and supporting the achievement of the Territory's legislated greenhouse gas reduction targets.

Therefore, agencies are also required to report their operational consumption of resources: energy (electricity, gas and transport fuels); water; waste (generation), and resultant greenhouse emissions. Data must be provided by agencies in the format outlined in the following table:

Sustainable development performance – current and previous financial year

Indicator as at 30 June	Unit	Current FY	Previous FY	Percentage change
Agency staff and area				
Agency staff	FTE			
Workplace floor area	Area (m ²)			
Stationary energy usage				
Electricity use	Kilowatt hours			
Renewable electricity use	Kilowatt hours			
Natural gas use	Megajoules			
Transport fuel usage				
Total number of vehicles	Number			
Total kilometres travelled	Kilometres			
Fuel use – Petrol	Kilolitres			
Fuel use – Diesel	Kilolitres			
Fuel use – Liquid Petroleum Gas (LPG)	Kilolitres			

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Fuel use – Compressed Natural Gas (CNG)	Kilolitres			
Water usage				
Water use	Kilolitres			
Resource efficiency and waste				
Reams of paper purchased	Reams			
Recycled content of paper purchased	Percentage			
Waste to landfill	Litres			
Co-mingled material recycled	Litres			
Paper & Cardboard recycled (incl. secure paper)	Litres			
Organic material recycled	Litres			
Greenhouse gas emissions				
Emissions from stationary energy use	Tonnes CO ₂ -e			
Emissions from transport	Tonnes CO ₂ -e			
Total emissions	Tonnes CO ₂ -e			

Completing the table

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

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

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

As part of their direct **operations**, agencies are required to report annually on their resource use in the format provided in the table at B.4.

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

Year on year COMPARISONS

Agencies are required to provide data for the previous financial year to allow comparisons. It will be important for agencies to highlight major changes to staff and facilities in Annual Reports if these are responsible for significant increases or decreases in resource use.

The number of agency staff can be gathered from Human Resources teams.

Workplace area refers to the floor space of an agency's staff accommodation. These data can be gathered from lease agreements and from facilities managers and be the same as information provided for ESP.

Percentage change

This should be calculated in the following way:

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Percentage change = [(current FY / previous FY) - 1] x 100

A negative figure represents a decrease in resource use.

Agency staff and area				
Agency staff	FTE			
Workplace floor area	Area (m ²)			

In calculating workplace floor areas, there is either nett lettable area (NLA) or gross floor area (GFA). This base information is provided by agencies for inclusion in the ESP however the Annual Report does not need to distinguish this.

Energy

Stationary energy usage				
Electricity use	Kilowatt hours			
Renewable electricity use	Kilowatt hours			
Natural gas use	Megajoules			

Stationary energy use should be gathered from the ESP. Please ensure that electricity use is recorded use in kilowatt hours (kWh) and not megawatt hours (MWh). 1 MWh = 1,000 kWh.

Please ensure that natural gas use is record in megajoules (MJ) and not gigajoules (GJ).

1 GJ = 1,000 MJ.

Transport fuel usage				
Total number of vehicles	Number			
Total kilometers travelled	Kilometres			
Fuel use – Petrol	Kilolitres			
Fuel use – Diesel	Kilolitres			
Fuel use – Liquid Petroleum Gas (LPG)	Kilolitres			
Fuel use – Compressed Natural Gas (CNG)	Kilolitres			

Transport fuel use should be gathered from the SG Fleet online reporting tool.

Directorates may also wish to report on taxi use or air travel, though this is not mandatory.

Please ensure that transport fuel use is recorded in kilolitres (kL) and not litres (L).

1 kL = 1,000 L.

Water

Water usage				
Water use	Kilolitres			

Water use should be gathered from the Enterprise Sustainability Platform.

Please ensure that water use is recorded in kilolitres (kL) and not litres (L). 1 kL = 1,000 L

EXPOSURE DRAFT

Waste

Resource Efficiency and Waste				
Reams of paper purchased	Reams			
Recycled content of paper purchased	Percentage			
Waste to landfill	Litres			
Co-mingled material recycled	Litres			
Paper & Cardboard recycled (incl. secure paper)	Litres			
Organic material recycled	Litres			

The number of reams of paper purchased can be collected from the corporate area of your agency.

Percentage of recycled paper purchased. This is a record of the percentage of recycled paper used by a Directorate. Below is an example of how to calculate the total recycled content of your paper:

20 reams of 50% recycled content printing paper	(20 x 0.5)	= 10
5 reams of 80% recycled content printing paper	(5 x 0.8)	= 4
5 reams of 100% recycled content printing	(5 x 1.0)	= 5
5 reams of coloured paper with no recycled content	(5 x 0)	= 0
10 + 4 + 5 + 0 = 19 (total recycled content). This figure divided by total reams is your result. In this example 19 / 35 = 0.543. Therefore the recycled content of paper is 54%.		

Waste to landfill, co-mingled, paper, cardboard and organic recycling information can be provided either by agency waste service provider or can be estimated in the following way:

Total (L) = capacity of bins (L) x No. of bins x No. of times emptied over a year

- 1m³ = 1000L

Co-mingled material relates to mixed plastics, glass/cartons and metals (like your yellow bins at home).

Paper and cardboard recycled refers to the combined total of secure and non-secure paper and cardboard recycled.

Organic material refers to food scraps and other organic materials.

If you are an ACTSmart accredited site, contact actsmartbusiness@act.gov.au for a copy of your scorecard which provides you with this information.

Greenhouse gas emissions

Greenhouse gas emissions				
Emissions from stationary energy use	Tonnes CO ₂ -e			
Emissions from transport	Tonnes CO ₂ -e			
Total emissions	Tonnes CO ₂ -e			

EXPOSURE DRAFT

Emission from stationary energy = [all emissions resulting from electricity and gas use] – [electricity emissions offset by the use of renewable energy use].

Emissions from stationary energy use should be gathered from the Enterprise Sustainability Platform (ESP).

Transport emissions should be gathered from the SG Fleet online reporting tool.

Data Collection of Agency Resource Use

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

Contact for information: Environment and Planning Directorate (EPD), Climate Change Policy, Phone 6207 7926

C. Financial Management Reporting

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

Note: ACT Shared Services Procurement publishes government contract information provided by directorates on the Contracts Register. The annual report must include the web address, and hyperlink for online readers, as follows:

<http://www.act.gov.au/browse/act-government/tenders/act-government-contracts-register>

C.1 Financial Management Analysis

Basis of requirement

Financial Management Analysis – Better practice Guideline

Report descriptor

The Management Discussion and Analysis (MD&A) provides a high level narrative of the financial results and health of an entity. The MD&A should enhance annual financial reporting, be understandable and useful to a wide audience, including the Legislative Assembly, which predominantly consists of non-accountants. The MD&A also enables Directors-General of Directorates and either Chief Executive Officers or Governing Boards of Territory authorities to fulfil their respective obligations under sections 31(3), 55(4) or 56(4) of the Financial Management Act.

The MD&A should explain the:

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

The MD&A precedes the audited annual financial statements, but does not form part of the financial statements and hence is not directly subject to audit. However, the

EXPOSURE DRAFT

Auditor-General will review the MD&A for consistency with information contained in the financial statements, in line with Audit Standard ASA 720 (*The Auditor's Responsibilities Relating to Other Information in Documents containing an Audited Financial Report*). Consequently, the MD&A should be provided with the certified financial report presented to the Audit Office in accordance with the Treasury timetable outlined for Annual Financial Statements.

Contact for further information:

Framework Management and Insurance, Economic and Financial Group, CMTEDD, Phone 6207 0259

C.2 Financial Statements

Basis of requirement

- *Financial Management Act*;
- *Territory Owned Corporations Act 1990* (TOC Act);
- ACT Government Accounting Policies;
- Model Financial Statements
- www.act.gov.au/accounting

Report descriptor

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

The annual financial statements must be prepared in accordance with:

- the relevant legislation;
- Generally Accepted Accounting Principles (GAAP) including, where relevant, ACT Government Accounting Policies;
- the Model Financial Statements; and
- the timetable set by CMTEDD.

All figures in annual financial statements must be presented in whole dollars (i.e. not including cents), with the appropriate rounding.

Agencies and Public Sector Authorities

Agencies and certain public authorities must meet the following disclosure requirements under the Financial Management Act:

- sections 27-30: directorates for the purposes of the Financial Management Act, Office of the Legislative Assembly and an officer of the Assembly (due to the operation of section 4); and
- sections 63-66: public (Territory) authorities for the purposes of part 8 of the Financial Management Act.

EXPOSURE DRAFT

Territory Owned Corporations

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

Generally Accepted Accounting Principles

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

Agencies and Public Sector Authorities

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

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

Agencies and relevant public authorities should use the Accounting Policy Papers and Model Financial Statements as tools to understand and meet the ACT Government's accounting policy requirements. In particular, the Model Financial Statement are designed to assist Directorates and Territory authorities (for the purposes of the Financial Management Act) to meet their respective legislative requirements.

For further information contact:

Financial Framework Management and Insurance, Economic and Financial Group, CMTEDD, 6207 0259.

C.3 Capital Works

Report descriptor

Entities with capital works must provide an informed review of their capital works program expenditure, and highlight achievements during the year, particularly from the view of key stakeholders and service delivery.

Reports should be structured in the following format and include:

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

These requirements can be presented in a capital works table format, similar to the quarterly reporting templates agencies are already familiar with.

EXPOSURE DRAFT

The Capital Works Table

Projects should be identified individually and split by:

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

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

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

- Project (purpose of capital works that were not immediately apparent);
- Estimated completion date;
- Actual completion date (for completed projects);
- Original project value;
- Revised project value;
- Prior year expenditure;
- Current year expenditure; and
- Total expenditure to date.

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

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

The Reconciliation Schedules

Agencies need to provide reconciliations of:

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

Contact for further information:

Budget Co-ordination and Reporting Branch, Finance and Budget Division, CMTEDD,
620 70230.

C.4 Asset Management

Basis of requirement

- ACT Government Asset Management Strategy
- *Financial Management Act 1996*

Report descriptor

Entities should report on their Asset Management Strategy and address any additional asset management reporting obligations included in other agency documents. Reports should be structured in the following format and include (but are not limited to) the provision of the following information:

EXPOSURE DRAFT

1. Assets Managed – Asset managed including information on their value and quantity, new assets, asset disposals and the identification of surplus property, for example:
 - The Agency managed assets with a total value of \$xxx,xxx m as at 30 June 2015;
 - Assets managed include ... show asset grouping and an appropriate measure, for example:

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

- During 2014-2015 the following assets were added to the Agency's asset register.
Insert asset details
 - During 2014-2015 the following assets were removed from the Agency's asset register.
Insert asset and reason for disposal
 - On 30 June 2015 the agency had 'xx' properties which were not being utilised by the agency or have been identified as potentially surplus. These are:
Insert asset and action i.e. leased to non-government organisations, vacant, under evaluation, to be transferred to Property Group – TAMS, being used by other government agencies.
2. Assets Maintenance and Upgrade – including information on asset upgrades and condition of assets.
 - Asset upgrades (not including works funded and reported through the capital works program) completed during (*the relevant financial year*) were:
Insert asset and summary of upgrade
 - For (asset type) the expenditure on repairs and maintenance was '\$xxx,xxx' which represented 'xx' percent of the asset replacement value (or other appropriate performance measure)
 - The Agency conducted 'xx' audits (condition, hazardous materials, building etc.) of its assets in 2014-2015. *Insert asset type, percentage of assets audited, condition of asset*
 3. Office Accommodation – Office accommodation including details of office utilisation rates at 30 June (*in the relevant financial year*), buildings occupied; area occupied in each building; and number of occupants in each building.
 - The Agency employs 'x,xxx' employees occupying 'xx,xxx' m² at the following sites:
Location 1 (insert building name, number of staff and area occupied)
Location 2; etc...
The average area occupied by each employee is 'xx.x' m²
 - A further 'x,xxx' staff (FTE) are employed in non-office environments. These include: '*xxx' staff in (insert building type and function i.e. schools/teachers, depots/rangers, hospital/medical).*

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Contact for more information: Budget Co-ordination and Reporting Branch, Finance and Budget Division, CMTEDD, 620 70230.

For information about office utilisation rates contact Government Accommodation Strategy, CMTEDD on 620 77060.

C.5 Statement of Performance

Basis of requirement

Financial Management Act 1996

Report descriptor

The annual statement(s) of performance must be accompanied by the respective Auditor-General's report of factual findings and together these must be provided in an appendix. The annual statement of performance must be prepared in accordance with the:

- Financial Management Act; and
- timetable set by CMTEDD.

Financial Management Act 1996

Agencies and certain public authorities must meet the following disclosure requirements under the Financial Management Act:

- sections 30A-30D: directorates for the purposes of the Financial Management Act;
- section 68-71: public (Territory) authorities for the purposes of Financial Management Act part 8.

Agencies

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

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

The Financial Management (Statement of Performance Scrutiny) Guidelines 2011 specifies that the statement of performance reports on a Directorate's accountability indicators only and does not include strategic indicators.

Public Sector entities

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

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

EXPOSURE DRAFT

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

The Financial Management (Statement of Performance Scrutiny) Guidelines 2011 clarifies that the performance referred to in section 68(3) are accountability indicators. A prescribed Territory authority's statement of performance is not required to include an authority's strategic indicators if they do not appear in the authority's statement of intent.

Prescribed Territory Authorities are (Financial Management (Territory Authorities prescribed for Outputs) Guidelines 2006):

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

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

Contact for further information:

Framework Management and Insurance, Economic and Financial Group, CMTEDD,
Phone 6207 0259.

Part 3 – Reporting by Exception

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

D. Notices of Non Compliance

D.1 Dangerous Substances

Basis of requirement

The *Dangerous Substances Act 2004*, section 200

Application: All agencies other than a territory-owned corporation

Report descriptor

An agency (other than a Territory-owned corporation) that commits an infringement notice offence against the *Dangerous Substances Act 2004* must provide a statement of the number of notices of noncompliance serviced and matter to which each notice related.

Contact for further information:

Reactive Services, Worksafe ACT, CMTEDD, Ph 620 50353.

D.2 Medicines, Poisons and Therapeutic Goods

Basis of requirement

Medicines, Poisons and Therapeutic Goods Act 2008, section 177

Application: All agencies other than a territory-owned corporation

Report descriptor:

Agencies that commit an infringement notice offence against this Act must provide a statement of the number of notices of noncompliance serviced and the matter to which each notice related.

Contact for further information:

Population Health, Health Directorate, Ph 6205 1010

Part 4 – Agency Specific Annual Report Requirements

Part 4 provides agency specific annual report requirements.

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

Note: There are specific entities with annual reporting requirements found in legislation other than the Directions and the Financial Management Act. An indicative list of these entities and the relevant legislation are listed in the table below. The officers of the Legislative Assembly (Auditor-General, Ombudsman, ACT Electoral Commission) are not required to follow the Directions, as per the Annual Reports Act.

Administrative unit or public authority	Legislation	Section
Auditor-General	<i>Auditor General Act 1996</i>	7A, 11A
Commissioner for Sustainability and the Environment	<i>Commissioner for the Environment Act 1993</i>	23
Independent Competition and Regulatory Commission	<i>Independent Competition and Regulatory Commission Act 1997</i>	9
Public Trustee	<i>Confiscation of Criminal Assets Act 2003</i>	102, 103
Justice and Community Safety Directorate	<i>Terrorism (Extra Temporary Powers) Act 2006</i>	98
Ombudsman	<i>Freedom of Information (FOI) Act 1989</i>	55
Ombudsman	<i>Crimes (Controlled Operations) Act 2008</i>	31
Ombudsman	<i>Crimes (Surveillance Devices) Act 2010</i>	42

E. ACT Civil and Administrative Tribunal

Basis of requirement: *ACT Civil and Administrative Tribunal Act 2008*, section 22P

Application: ACT Civil and Administrative Tribunal (the Tribunal)

Report descriptor: If the Tribunal does not decide on land, planning and environment applications for review under 22P(1) within 120 days, the general president must ensure that the Tribunal's annual report for the year when the application was decided includes:

- (a) details of the period of time it took to decide the application; and
- (b) if the 120 day period was extended under section 22P(3), the reasons for the extension.

F. Education and Training

F.1 Investigation of Complaints

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

Application: Education and Training Directorate

Report descriptor:

The report must include details about the number of complaints investigated by the director-general during the financial year

F.2 Teacher Quality Institute

Basis of Requirement: *Teacher Quality Institute Act 2010*

Application: Teacher Quality Institute

Report descriptor:

A report prepared by the Institute must include:

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

G. Health

G.1 Mental Health

Basis of requirement: *Mental Health (Treatment and Care) Act 1994*

Application: Chief Psychiatrist, Care Coordinator

Report descriptor: The Chief Psychiatrist and Care Coordinator must include—

(a) statistics in relation to people who have a mental illness/dysfunction during the year.

Note: The Chief Psychiatrist is also required to provide details of any arrangements with New South Wales during the year in relation to people who have a mental illness.

G.2 Tobacco Compliance Testing

Basis of Requirement: *Tobacco Act 1927*, section 42H

Application: Health Directorate

Report descriptor: An annual report prepared by the Director-General of the Health Directorate must include:

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

H. Gambling and Racing

Application: Gambling and Racing Commission (the Commission)

Basis of Requirement:

Gambling and Racing Control Act 1999, section 31

Gaming Machine Act 2004, section 163C

Report descriptor:

- (1) The Commission must include in its annual report a statistical summary of complaints lodged under this section and the results of any investigations resulting from them.
- (2) The Commission must include the following information in relation to the problem gambling assistance fund:
 - (a) the amounts that were paid into the fund during the year;
 - (b) who paid the amounts;
 - (c) who elected to pay an amount under section 163AA (Problem gambling assistance fund—annual payment option);
 - (c) the amounts that were paid out of the fund during the year;
 - (d) who the amounts were paid to; and
 - (e) the purposes for which the amounts were paid.

I. Ministerial and Director-General Directions

Application: Agencies with responsibilities under the following Acts:

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

Report descriptor:

Agencies with responsibilities under the above Acts must report on Ministerial Directions and include:

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

Note 1: Additional annual reporting requirements for the Cultural Facilities Corporation, related to Ministerial approvals of corporation functions and powers, exist under the *Cultural Facilities Corporation Act 1997*, section 16.

Note 2: The Director-General of the Education and Training Directorate must include particulars of any direction given by the Director-General under the Education Act 2004 in that financial year to a particular School Board and not to School Boards generally.

J. Public Land Management Plans

Basis of requirement: Chapter 10 of the *Planning and Development Act 2007* (P&D Act) and Chapter 8 of the *Nature Conservation Act 2014* (NC Act)

Under section 333 of the P&D Act, a custodian for an area of land is an administrative unit or other entity with administrative responsibility for land in the ACT that is unleased land, public land or both. The custodian must prepare plans of management and reserve management plans, under the P&D Act (section 320) and the NC Act (section 177) respectively. Both the P&D and the NC Acts detail what must be included in their respective management plans for public land.

Application: Agencies required to develop public land management plans under the P&D and the NC Acts.

Report Descriptor:

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

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

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

Contact for further information:

Environment Division, Environment and Planning Directorate, 6205 0805

K. Third Party Insurance

Application: Compulsory Third Party (CTP) regulator

Report descriptor:

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

L. Victims of Crime

Basis of Requirement: *Victims of Crime (Financial Assistance) Act 1983*

Application: Registrar of the Magistrates Court (the Registrar)

Report descriptor:

The Registrar must include:

- (a) the number of applications made;
- (b) particulars of awards made on the applications;
- (c) a brief description of the facts and circumstances to which the applications related; and
- (d) any other particulars relating to the operation of the *Victims of Crime (Financial Assistance) Act 1983* that the registrar considers appropriate.

M. Waste Minimisation Contraventions

Basis of requirement

Waste Minimisation Act 2001, section 18

Application: Territory and Municipal Services Directorate (TAMSD)

Report descriptor:

A report prepared by TAMSD must include details of each contravention of a notice under the *Waste Minimisation Act 2001* during the reporting year.

Part 5 Whole of Government Annual Reporting

Part 5 requires whole of government reporting on the one-ACT Public Service on specific subject matter by particular entities. Whole of government information may be subsumed/annexed within another annual report, or produced as a stand-alone annual report.

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

Information provided by agencies remains the responsibility of the agency's Director-General and must be approved by the relevant delegate.

Note: Territory owned corporations, or any other agencies that do not participate in whole of government annual reporting, must comply with the following reporting requirements within their own agency's annual report.

N. Community Engagement and Support

Application: All Agencies

Coordinating entity: Culture and Communications, CMTEDD, Ph 6205 0035

Report descriptor: The purpose of this subsection is to convey to the reader a message that agencies have a community-centred approach in developing programs and policies, and provide information on the activities of the agency in supporting the community/community organisations through grants and financial assistance.

There should be a narrative (non-tabular) assessment on major/significant community engagement activities undertaken during the year. For each activity, the narrative should include:

- the objective/purpose of the consultation
- tools used to engage with the community, e.g. forums, workshops, focus groups, advertisements in the paper, Communication and Events link on the CMTD website;
- the approximate number of people/organisations who participated in the consultations;
- the outcome/results of the consultations.

For the community support initiatives, agencies must provide descriptive information on the grants/assistance/sponsorship programs provided during the financial year. For each grants program, agencies should provide information on the recipient, project title, purpose, amount of the grant. The following template provides an example to follow:

ACT Arts Program

Descriptive information on the program, such as, The ACT Grants Program was developed to promote the Arts in the ACT.

Table x: Grants provided under the ACT Arts

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Recipient	Project	Project Purpose	Amount (\$)
ABC Writers Group	Young Writers Program	To provide development opportunities for young writers	10,000

O. Justice and Community Safety

Application: All Agencies

Coordinating entity: Justice and Community Safety Directorate (JACSD),

Phone 6207 4813

O.1 Bushfire Risk Management

Basis of requirement:

Emergencies Act 2004, Section 85

Application: Agencies required to prepare a Bushfire Operational Plan under the Strategic Bushfire Management Plan (SBMP), including an agency which is either a manager of unleased Territory Land or the owner (i.e. lessee or occupier) of Territory Land has reporting requirements under the *Emergencies Act 2004*.

Report descriptor

Agencies must give an account of their operations in relation to the SBMP, including any approved operational plan, for each area of unleased Territory land, or land occupied by the Territory, used by the agency or someone on behalf of the agency.

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

Contact for further information:

ACT Rural Fire Service, ACT Emergency Services Agency, JACSD, 620 78609.

O.2 Freedom of Information

Basis of requirement

Freedom of Information Act 1989 (the FOI Act), sections 7, 8 and 79

Report descriptor

Note: Provided that Statements are up to date and available online, and methods for accessing a copy of the statement/s are included, it is not necessary to reproduce in the annual report. Agencies that do not have any annual reporting obligations should make a statement in the annual report of an agency to which its functions relate.

Section 7 Statement - Organisation, Function and Decision-Making Powers

The statement must contain:

- functions and operations of the agency including information about the decision making powers of the agency along with any other powers that may affect members of the public;

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

Section 8 Statement – Index of Documents

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

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

Such documents may be in the form of Directorate or agency administrative policies, operational policies, guidelines in relation to industry practices or protocols, codes of conduct, information guides in respect of legislation or schemes, brochures and pamphlets.

Section 79 Statement – Number of FOI Requests

Agencies must report on the total number of FOI requests during the reporting period, as follows:

- initial requests to access documents
- documents granted full access, partial access, refused access, and decision pending.
- applications for the internal review of decisions under section 59/to the Tribunal and their details; and
- amendment of personal records under section 48 and particulars of the results.

Agencies must provide a summary of the number of FOI decisions notified based on the time taken for notification after the request was received, as follows:

- less than 31 days;
- not less than 31 days and not more than 45 days;
- not less than 46 days and not more than 60 days;
- not less than 61 days and not more than 90 days;
- more than 90 days; and
- decisions pending.

Agencies must report on particulars of the total charges and application fees collected during the reporting year in relation to requests and other applications under the FOI Act.

Contact for further information:

Human Rights & Regulatory Policy, Legislation and Policy Branch, JACSD, Ph 620 70526.

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O.3 Human Rights

Basis of requirement

Human Rights Act 2004

Report Descriptor

Agencies must report on implementation strategies and progress in incorporating human rights standards into their operations, with reference to the following:

- **Education and training of staff on human rights principles:** Number of training sessions; training provider, number and policy cohorts that attended (e.g., legal staff, policy staff);
- **Internal dissemination of information to staff on the legislative scrutiny process:** Distribution of Human Rights Commission brochures, JACSD publications and documentation developed by the agency;
- **Liaison with the Human Rights Advisors on human rights principles or the legislative scrutiny process:** The number of cabinet submissions prepared and the human rights issues identified as part of these processes (without breaching confidentiality); the number of compatibility statements issued in relation to new legislative proposals developed; and a description of any issues that had to be resolved after consultation with the Human Rights Advisor.
- **Reviews or preparations for reviews of existing legislation for compatibility with the HRA:** human rights issues raised by the existing legislative framework in which they operate; the process for identifying any necessary legislative amendments; and, if no reviews have been undertaken, the reasons for not reviewing legislation and a timetable for future review.
- **Litigation:** a summary of cases before courts or tribunals which have involved arguments concerning the HRA, along with responses to relevant decisions.

Contact:

Human Rights Advisor, Legislation, Policy and Programs Branch, JACSD, Ph 620 70595.

O.4 Legal Services Directions

Basis of requirement

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

The Justice and Community Safety Directorate (JACS) will issue further advice to Agencies on the format of this requirement for inclusion in the JACS Annual Report.

Contact: Civil Law Group, Legislation and Policy Branch, JACSD, Ph 620 70526.

P. Public Sector Standards and Workforce Profile

The Public Service Standards Commissioner must produce an annual report on State of the Service. The report must produce a summary at a whole of government level as well as detailed information by agency.

Application: All agencies

Coordinating entity: Workforce Capability and Governance Division, CMTEDD, psm@act.gov.au, phone 6205 0884.

P.1 Culture and Behaviour

Agencies must report on the outcomes delivered by strategies under the Respect, Equity and Diversity (RED) Framework, and identify how the values under the Code of Conduct - Respect, Integrity Innovation and Collaboration – are being embedded into the ACT public service culture.

Note: Territory-owned corporations, or any other entity that does not work to the RED Framework, should provide their own assessment of their entity's culture and behaviour.

P.2 Public Interest Disclosure

Basis of Requirement

Public Interest Disclosure Act 2012

Report descriptor

Agencies must include information on the procedures in place across government to facilitate the making of disclosures as well as the disclosures they receive and handle.

The report must include information on all agencies in the public sector:

1. A description of the procedures maintained by agencies to receive and handle disclosures during the reporting year.
2. Statistics relating to the reporting year:
 - number and type of disclosure received (type of disclosure refers to the conduct as described in section 8(1) of the PID Act);
 - number of disclosures investigated;
 - average time to complete investigations;
 - number of disclosures referred by other agencies;
 - details of disclosures that were referred elsewhere, including:
 - the total number referred;
 - the identity of the other agency;
 - the number and type of disclosures referred to each agency.
 - the number of disclosures on which the agency declined to act under section 20 of the PID Act; and
 - the number of disclosures substantiated by investigation.
3. Details of remedial action on each substantiated disclosure.
4. Details of remedial action taken on and/or for Ombudsman recommendations.

P.3 Workforce Profile

Report descriptor

Agencies must provide a workforce profile and include the following information.

Attraction and Retention Incentives (ARins)

Agencies must include information on Attraction and Retention Incentives (ARins), including the number of ARins:

- at the end of the reporting period;
- for employees who have transferred from Special Employment Arrangements (SEAs) during the period;
- entered into and terminated during the period; and
- providing for privately plated vehicles at the end of the period.

The report must also indicate the range of classifications that the ARins covered in each directorate (e.g. SOB to SOA) and the remuneration of those classifications as the end of the reporting period.

FTE, headcount and demographics

The State of the Service Report must include the following information at a minimum, at whole of government level and by directorate/division/classification group where indicated:

- FTE and headcount by agency and division
- FTE and headcount by gender
- Headcount by classification group and gender pay gap
- Headcount by diversity group (Aboriginal and Torres Strait Islander, culturally and linguistically diverse, people with disability, gender) by agency
- Headcount by employment categories by agency
- Headcount by age group, gender and average length of service
- Recruitment and separation rates by classification group and agency

Note: Territory-owned corporations, or any other entity that does not have workforce profile information included within the State of the Service Report, must include a workforce profile in their own annual report.

Q. Territory Records

Application: All agencies.

Coordinating entity: Territory Records Office, Shared Services, CMTEDD, Ph 620 70194, TerritoryRecordsOffice@act.gov.au

Basis of requirement

Territory Records Act 2002

Report descriptor:

Agencies must provide a statement that indicates whether:

- A current Records Management Program has been approved by the agency's Principal Officer and submitted to the Director of Territory Records;
- Records Management Procedures have been created and implemented throughout the agency; and
- Appropriate training and resources are made available to all staff in the agency.

The statement must:

- Provide details of how the public can inspect the Records Management Program as required by section 21(1) of the Act;
- Outline the arrangements for preserving records containing information that may allow people to establish links with their Aboriginal or Torres Strait Islander heritage; and
- List the approved Records Disposal Schedules by name and Notifiable Instrument Number. Agencies are requested to use the following table format.

Records Disposal Schedule Name	Effective	Year and No.

Agencies must respond to the request for access to records, including details of the assessment of those records to which section 28 of the Act may apply and outline the development of tools which will help members of the community to interpret those older records of the agency which are open for public access.