

# Annual Reports (Government Agencies) Notice 2014

Notifiable instrument NI2014–319

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)

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**1 Name of instrument**

This instrument is the *Annual Reports (Government Agencies) Notice 2014*.

**2 Commencement**

This instrument commences on the day after notification.

**3 Revocation of previous declaration**

NI 2013–243, Annual Reports (Government Agencies) Notice 2013 (No 1) is revoked.

**4 Annual Report Directions 2013-2014, 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 following statutory office-holders, authorities, tribunals, commissions, councils, boards, institutes, committees, organisations and other entity established under an Act are declared a public authority for the *Annual Reports (Government Agencies) Act 2004* dictionary, definition of public authority:

- (a) ACT Architects Board
- (b) ACT Civil and Administrative Tribunal
- (c) ACT Compulsory Third-Party Insurance Regulator
- (d) ACT Construction Occupations Registrar
- (e) ACT Electoral Commission
- (f) ACT Executive
- (g) ACT Government Procurement Board
- (h) ACT Heritage Council
- (i) ACT Insurance Authority
- (j) ACT Medical Radiation Scientists Board
- (k) ACT Ombudsman
- (l) ACT Public Cemeteries Authority
- (m) ACT Teacher Quality Institute
- (n) ACT Veterinary Surgeons Board
- (o) Animal Welfare Authority
- (p) Board of Senior Secondary Studies
- (q) Building and Construction Industry Training Fund Authority
- (r) Care Coordinator
- (s) Chief Planning Executive
- (t) Chief Psychiatrist
- (u) Clerk of the Legislative Assembly
- (v) Commissioner for ACT Revenue
- (w) Commissioner for Social Housing
- (x) Commissioner for Sustainability and the Environment
- (y) Conservator of Flora and Fauna
- (z) Cultural Facilities Corporation
- (aa) Default Insurance Fund Manager
- (bb) Director of Public Prosecutions
- (cc) Director of Territory Records
- (dd) Domestic Violence Project Coordinator
- (ee) Emergency Services Commissioner
- (ff) Environment Protection Authority
- (gg) Exhibition Park Corporation
- (hh) Gambling and Racing Commission

- (ii) Government Schools Education Council
- (jj) Human Rights Commission
- (kk) Independent Competition and Regulatory Commissioner
- (ll) Land Development Agency
- (mm) Long Service Leave Authority
- (nn) Mental Health ACT Official Visitors
- (oo) Non-Government Schools Education Council
- (pp) Office of the Nominal Defendant for the ACT
- (qq) Public Advocate of the ACT
- (rr) Public Trustee for the ACT
- (ss) Radiation Council
- (tt) Registrar of the Magistrates Court
- (uu) Sentence Administration Board
- (vv) Solicitor-General for the Territory
- (ww) Victims of Crime Commissioner
- (xx) Work Safety Commissioner

*Note* The Auditor-General, ACTEW Corporation Limited, ACTTAB Limited, Radiation Council and Legal Aid Commission have not been declared as public authorities because they already fall within the *Annual Reports (Government Agencies Act 2004)* dictionary, definition of public authority.

Katy Gallagher  
Chief Minister

3 July 2014

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## **Part 1 – Directions Overview**

### **1 Introduction**

The *Annual Reports (Government Agencies) Act 2004* (the Annual Reports Act) sets the framework for annual reporting across the ACT public sector.

The *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).

The *Annual Report Directions* (the **Directions**) apply consistent public accountability and statutory reporting requirements across the public sector. The Directions apply to all administrative units and those government agencies identified as public authorities. The Directions must be read in conjunction with reporting obligations arising from an agency's enabling legislation or other relevant legislation. Some TOCs and public authorities will have specific reporting requirements set out in their enabling legislation.

The reporting requirements specified within these Annual Report Directions apply to Annual Reports for the 2013-2014 financial year. The **reporting period** is 1 July to 30 June.

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

Annual Reports are reports from agency heads to their responsible Minister, the Legislative Assembly and the public. They provide information about the achievements, issues, performance, outlook and financial position of the agency at the end of each reporting year.

Annual Reports promote accountability in the public sector as:

- one of the main ways for agencies to account for their performance, through Ministers, to the Legislative Assembly and the wider community;
- a key part of the historical record of government and public administration decisions, actions and outcomes;
- a source of information and reference about the performance of agencies and service providers; and
- a key reference document for internal management.

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

### **3 Reporting Entity Responsibilities**

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

- Directors-General about the operations of the administrative unit during the year;
- public authorities (including Statutory Office Holders and Territory Instrumentalities) about the operations of the authority during the year; and
- the Commissioner for Public Administration about the operations of the public service during the year.

In the Annual Report Directions, unless the contrary intention is evident, **Director-General** means a Director-General, a public authority or the head of a public authority and 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, according to **Attachments 1 and 2** of the Directions, 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.

#### **4 Timing and Presentation of Annual Reports**

The Annual Reports Act requires the responsible Minister to present Annual Reports to the Legislative Assembly **within 3 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 2013-14 Annual Report to the responsible Minister before the close of business Thursday **18 September 2014**.

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 **25 September 2014**. A request for an extension of time under section 14 of the Act should nominate an alternate date for presentation.

**For further information, contact:**

Workforce Capability and Governance Division, Chief Minister and Treasury Directorate , 620 50358, or Cabinet & Intergovernmental Relations, Policy and Cabinet Division, Chief Minister and Treasury Directorate, phone 620 50543.

## **5 Compliance**

Compliance with the Annual Report Directions is compulsory for all reporting entities. However, not all requirements are relevant or applicable to all entities given the nature of their operations. In circumstances where an entity determines that a reporting requirement is not applicable, an explanation detailing the reasons for the omission must be included in the Annual Report. Report omissions and reasons for non compliance should be referenced under the relevant report heading in a table format as an appendix to the Annual Report.

**For further information, contact:**

Public Sector Management Group, Workforce Capability and Governance, Chief Minister and Treasury Directorate, phone 620 52658.

## **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;
- recognize 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 (Government Agencies) Act 2004* and the Annual Report 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 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, or if the agency does not have a website, where copies can be obtained.

## 8 Publication

Annual Reports should not be designed for promotional, marketing, commercial or morale-building purposes. They should be an objective account, primarily to the Legislative Assembly, of how the entity has performed during the reporting year.

Annual Reports should be modest documents. 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, entities should summarise and simplify information using tables, graphs and comparative data.

Entities are encouraged to minimise the use of elaborate design features to maintain focus on accountability, rather than on the promotion of agency activities. The reasonable use of color and photographs are permitted for the purpose of assisting presentation, to engage the audience and clarify content. Use of graphic designers and expensive paper and impact on the environment, should be minimised.

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 Chief Minister and Treasury Directorate 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 newly revised ACT Government Branding Guidelines, all ACT Government directorates must display the appropriate new 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 new ACT Government branding requirements can be found at:

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

**For further information, contact:**

Communications and Engagement, Culture and Communications Division, Chief Minister and Treasury Directorate on 620 76457.

## **9 Access and Distribution**

### **Electronic Copies**

All Annual Reports must be publicly available from the date tabled or where provided out of session to the Speaker. This includes placement on ACT Government Internet sites and provided for listing on a central site (that is, from 25 September 2014 unless an extension of time has been granted). **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](mailto: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 Annual Report Directions and be subject to appropriate version control processes.

## **10 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 provided at **Attachment 4**.

## 11 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 Public Sector Management Group 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 Public Sector Management Group 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 Chief Minister and Treasury Directorate.

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.

### **For further information, contact:**

Workforce Capability and Governance Division, Chief Minister and Treasury Directorate, phone 620 52658, [psm@act.gov.au](mailto:psm@act.gov.au).

Cabinet & Intergovernmental Relations, Policy and Cabinet Division, Chief Minister and Treasury Directorate, phone 620 50543.

## 12 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](http://www.act.ipaa.org.au).

## 13 Compliance Audit

Annual Reports of all reporting entities will be audited by the Auditor General's Office for compliance with these Annual Report Directions.

### **Part 2 – Annual Report Format and Reporting Requirements**

#### **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 (Government Agencies) Act 2004* (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;
- meets requirements of any other relevant legislative requirements; and
- must be presented to the Legislative Assembly by the Minister within 3 months of the end of the financial year in accordance with section 13 of the Annual Reports Act.

The transmittal certificate must 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 the attached Annual Report is an honest and accurate account and that all material information on the operations of **[Name of Agency]** during the period 1 July 2013 to 30 June 2014 has been included.

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 3 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. Performance Reporting**

Section B. provides information on the agency along with performance reporting in terms of economic (financial), social and environmental aspects of its operations, in four subsections.

### **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.

#### **For further information, contact:**

Public Sector Management Group, Workforce Capability and Governance Division, Chief Minister and Treasury Directorate, 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 2013-14, 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.

#### **For further information, contact:**

Public Sector Management Group, Workforce Capability and Governance Division, Chief Minister and Treasury Directorate, 620 52658.

### B.3 Community Engagement and Support

The purpose of this subsection is to convey to the reader a message that the agency has a community-centred approach in developing its programs and policies. Another objective is to provide information on the activities of the agency in supporting the community/community organisations through grants and financial assistance.

The agency should provide 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*

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

#### **For further information, contact:**

Public Sector Management Group, Workforce Capability and Governance Division, Chief Minister and Treasury Directorate, 620 52658.

## **B.4 Ecologically Sustainable Development**

### **Basis of requirement**

*Climate Change and Greenhouse Gas Reduction Act 2010*

*Environment Protection Act 1997*

### **Report descriptor**

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.

Section 158A of EPA requires agencies to record their contributions to ESD and the measures being taken to limit their environmental impact. In addition, the CCGGRA requires agencies to report on the policies and programs developed and implemented during the year to address climate change and meet the ACT's emissions reduction targets.

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.

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 (stationary and transport fuels); water; waste (generation), and resultant greenhouse emissions. These data are to be reported in the format outlined in the following table.

Further instructions on how to complete the table are presented at [Attachment 5](#).

## Sustainable development performance 2012-2013 and 2013-2014

Indicator as at 30 June	Unit	2012-13	2013-14	Percentage change
<b>Agency staff and area</b>				
Agency staff	FTE			
Workplace floor area	Area (m <sup>2</sup> )			
<b>Stationary energy usage</b>				
Electricity use	Kilowatt hours			
Renewable electricity use	Kilowatt hours			
Natural gas use	Megajoules			
<b>Transport fuel usage</b>				
Total number of vehicles	Number			
Total kilometres travelled	Kilometres			
Fuel use – Petrol	Kilolitres			
Fuel use – Diesel	Kilolitres			
Fuel use – Liquid Petroleum Gas (LPG)	Kilolitres			
Fuel use – Compressed Natural Gas (CNG)	Kilolitres			
<b>Water usage</b>				
Water use	Kilolitres			
<b>Resource efficiency and waste</b>				
Reams of paper purchased	Reams			
Recycled content of paper purchased	Percentage			
Waste to landfill	Litres			
Co-mingled material recycled	Litres			
Paper & Cardboard recycled (incl. secure paper)	Litres			
Organic material recycled	Litres			
<b>Greenhouse gas emissions</b>				
Emissions from stationary energy use	Tonnes CO <sub>2</sub> -e			
Emissions from transport	Tonnes CO <sub>2</sub> -e			
Total emissions	Tonnes CO <sub>2</sub> -e			

### For further information, contact:

Environment and Sustainable Development Directorate, Climate Change Policy section  
6207 7926.



## C. Governance and Accountability Reporting

This section discusses governance arrangements of the agency and the internal and external accountability mechanisms.

### C.1 Internal Accountability

#### Report descriptor

Agencies must report on the following:

- the names of the senior executive and their responsibilities
- how remuneration for senior executives is determined;
- 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;
- names of significant committees of the entity; and their role using the following table:

Name of Committee	Role of Committee

#### For further information contact:

Public Sector Management Group, Workforce Capability and Governance Division, Chief Minister and Treasury Directorate on 620 52658.

## C.2 Risk Management and Internal Audit

### Basis of requirement

- ACT Government Internal Audit Framework
- Australian Capital Territory Insurance Authority – Risk Management

- **Report descriptor**

Entities must report on their risk management and internal audit policies and practices.

The report on risk management should include the following information:

- process of developing the entity's risk management plan;
- 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
- process for identifying and responding to emerging risks.

The information on internal audit should include the following:

- internal audit arrangements, including Audit Committee charter and operations, and links with risk review processes;
- 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	

### For further information contact:

Framework Management and Insurance, Economic and Financial Group, Chief Minister and Treasury Directorate, Phone 6207 0259

## C.3 Fraud Prevention

### Report descriptor

Agencies must report on their fraud control and prevention policies and practices and can include prevention strategies, including:

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

Agencies should also report on 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.

**For further information contact:**

Public Sector Management Group, Workforce Capability and Governance Division, Chief Minister and Treasury Directorate, 620 52658.

#### **C.4 Legislative Assembly Inquiries and Reports**

Agencies must include a schedule of completed inquiries by Legislative Assembly Committees during the reporting year that relate to the operations of the agency. The schedule should provide the name of the committee, the reports full title (including the report number), and the date the report was tabled in the Legislative Assembly. Agencies are requested to use the following format (see example below):

<b>Committee</b>	<b>Report Title</b>	<b>Date Tabled</b>
Standing Committee on Education and Youth Affairs	Report 10: Report on Annual and Financial Reports	20 December 2013

For each report in the foregoing schedule, agencies must also provide details on the implementation of recommendations that have been accepted by the Government in response to Committee reports. The following format is proposed to assist with accessibility requirements:

Report 10: Report on Annual and Financial Reports (heading)

- Brief summary of the report purpose;
- Recommendation summary or the full verbatim description of the recommendation from the report;
- Government response, accepted in full, or accepted in part; and
- The implementation summary.

**For further information contact:**

Public Sector Management Group, Workforce Capability and Governance Division, Chief Minister and Treasury Directorate on 620 52658.

## C.5 Auditor-General and Ombudsman Reports

The agency must report on the most significant developments in scrutiny during the reporting period such as the inquiries and reports by the Office's of the ACT Auditor-General and the ACT Ombudsman using the following schedule.

Office	Report Title	Date Tabled
<i>ACT Auditor-General</i>	<i>Report 3: Report on subject</i>	<i>20 December 2013</i>
	<i>Report 5: Report on subject</i>	
<i>ACT Ombudsman</i>	<i>Report 2: Report on subject</i>	<i>20 February 2014</i>

For each report, the agency should provide the following:

- a summary of recommendations
- a summary of responses
- a summary of implementation of the recommendation.

Agencies are requested to use the descriptive reporting template suggested in C.4 above or use the following tabular format.

*Table: Implementation status of ACT Auditor-General Report on subject*

Recommendation	Response	Implementation status/outcome

### **For further information contact:**

Public Sector Management Group, Workforce Capability and Governance Division, Chief Minister and Treasury Directorate, 620 52658.

## **D. Legislation Based Reporting**

This section provides information on reporting requirements arising out of several legislative instruments.

### **D.1 Public Interest Disclosure**

#### **Basis of Requirement**

*Public Interest Disclosure Act 2012*

#### **Report descriptor**

Under Section 45 of the *Public Interest Disclosure Act 2012* (PID Act) all agencies with reporting requirements must report on their procedures in place to facilitate the making of disclosures as well as the disclosures they receive and handle.

Each report should include:

1. A description of the procedures maintained by the agency 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.

#### **For further information contact:**

Public Sector Management Group, Workforce Capability and Governance Division, Chief Minister and Treasury Directorate on 620 52658.

## **D.2 Freedom of Information**

### **Basis of requirement**

Under Sections 7, 8 and 79 of the *Freedom of Information Act 1989* (the FOI Act) agencies must report on the FOI requests they receive and handle during the reporting year.

### **Report descriptor**

#### Section 7 Statement

Section 7 Statement must include the following information:

- 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;
- 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.).

Where an agency does not have annual reporting obligations, it must publish a section 7 statement in the Annual Report of an agency to which its functions relate.

#### Section 8 Statement

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. Please note that anything published in the statement should be made available to the public on request.

It may not be practical to publish the statement in the Annual Report, however agencies should make a statement as to the availability of the section 8 Statement, and methods for accessing a copy of the statement, in its 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 79 Statement

There are two parts to Section 79 reporting. Under section 79(2), agencies must report certain information in Agency Annual Reports. Additional information under Section 79(1) must be provided to the Human Rights & Regulatory Policy, Legislation and Policy Branch, Justice and Community Safety Directorate to facilitate reporting on the operations of the Act by the Justice and Community Safety Directorate.

Agencies must report the following information under section 79 in Agency Annual Reports:

- number of applications made during the reporting year to access documents (initial requests). The report must specify the number of requests in relation to which:
- full access to the documents was granted;
- access was refused to all documents;
- partial access to the documents was granted; or,
- a decision is still pending.
- number of applications made during the reporting year for the internal review of decisions under section 59 and particulars of the results of such reviews;
- number of applications made during the reporting year to the Tribunal for the review of decisions and particulars of the results of such reviews;
- particulars of the total charges and application fees collected during the reporting year in relation to FOI requests and other applications made under the FOI Act; and
- the number of requests received during the reporting year to amend records under section 48 and particulars of the results of such requests.

Agencies that do not have any annual reporting obligations should make a section 79 (2) statement in the Annual Report of an agency to which its functions relate.

The Justice and Community Safety Directorate will notify Agencies annually of the contact details for provision of information in relation to section 79 (1) reporting. Information required is as follows:

- The number of requests received by each agency during the financial year for:
- access to documents (initial requests only); and
- amendment of personal records.
- The number of requests must be sorted into the following categories:
- where a decision was notified in less than 31 days after the request was received;
- where a decision was notified not less than 31 days and not more than 45 days after the request was received;
- where a decision was notified not less than 46 days and not more than 60 days after the request was received;
- where a decision was notified not less than 61 days and not more than 90 days after the request was received;
- where a decision was notified more than 90 days after the request was received; and,
- where a decision is still pending.

### **For further information contact:**

Human Rights & Regulatory Policy, Legislation and Policy Branch, Justice and Community Safety Directorate on 620 70526.

## D.3 Human Rights Act

### Basis of requirement

#### *Human Rights Act 2004*

The *Human Rights Act 2004* (HRA) commenced operation on 1 July 2004. From that date all public officials have a duty to interpret legislation under which they operate consistently with human rights, unless the Territory law clearly authorises otherwise. All Government agencies are required to include in their Annual Reports information about the measures they have taken to ‘respect, protect and promote human rights’.

### 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 agency staff on human rights principles.** Agencies should report on the number of training sessions; provide a description of the staff who attended these training sessions (e.g., legal, policy etc); and report on who provided the training. (For example, was the training one of the sessions regularly held by the Human Rights Commission?)
- **Internal dissemination of information to agency staff on the legislative scrutiny process.** Agencies should report on whether they distributed Human Rights Commission brochures or Justice and Community Safety Directorate publications, and on the documentation developed by the agency itself in relation to human rights issues of concern to that agency.
- **Liaison with the Human Rights Advisor on human rights principles or the legislative scrutiny process.** Agencies should report on the number of cabinet submissions prepared; the human rights issues identified as part of the cabinet submission process (without breaching confidentiality); the number of compatibility statements issued in relation to new legislative proposals developed by the agency; 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.** Agencies should report on the 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.** Agencies should report on any cases before courts or tribunals which have involved arguments concerning the HRA, along with responses to relevant decisions.

### For further information contact:

Human Rights Advisor, Legislation, Policy and Programs Branch, Justice and Community Safety Directorate on 620 70595.



## D.4 Territory Records Act

### Basis of requirement

*Territory Records Act 2002*

### Report descriptor

Principal Officers of each Territory agency report on their agency compliance with the *Territory Records Act 2002* including the implementation and operation of their agency Records Management Program that establishes the basis by which an agency makes and keeps full and accurate records of its activities.

Each Report should provide a statement that:

- The agency has a current Records Management Program that has been approved by the agency Principal Officer and submitted to the Director of Territory Records
- Provides details of how the public can inspect the Records Management Program as required by section 21(1) of the Act
- Records Management Procedures have been created and implemented throughout the agency
- Appropriate training and resources are available to staff throughout the agency
- Lists the approved Records Disposal Schedules by name and Notifiable Instrument Number
- Outlines the arrangements for preserving records containing information that may allow people to establish links with their Aboriginal or Torres Strait Islander heritage.
- The agency has responded to the commencement of Part 3 of the *Territory Records Act 2002* - 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.

Agencies are requested to use the following format:

Records Disposal Schedule Name	Effective	Year and No.

**Contact: Territory Records Office, Human Resources, Shared Services, Commerce and Works Directorate, phone 620 70194**

## D.5 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 financial year to ensure compliance with the legal services directions issued under section 11 of the *Law Officers Act 2011* 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 financial 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.

**For further information contact:**

Civil Law Group, Legislation and Policy Branch, Justice and Community Safety Directorate on 620 70526.

## **D.6 Notices of Non Compliance**

### **Basis of requirement**

The *Dangerous Substances Act 2004*, section 200

### **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.

**For further information contact:**

Reactive Services, Worksafe ACT, Office of Regulatory Services, Justice and Community Safety Directorate on 620 50353.

## **D.7 Bushfire Risk Management**

### **Basis of requirement:**

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* (Section 85).

The ACT Emergency Services Agency (ESA) will contact agencies that are required to prepare a Bushfire Operational Plan under the SBMP. If your agency has not been notified of the requirement to prepare a Bushfire Operational Plan by the ESA and have not received any directions from the Minister relating to undertaking activities under the SBMP, your agency is not required to report against this section.

### **Report descriptor**

The Annual Report must give an account of the operations of the agency in relation to the strategic bushfire management plan (including any bushfire operational plan approved under the 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.

**For further information contact:**

ACT Rural Fire Service, ACT Emergency Services Agency, Justice and Community Safety Directorate on 620 78609.

## **D.8 Commissioner for the Environment**

### **Basis of requirement**

Section 23 of the *Commissioner for Sustainability and the Environment Act 1993*

### **Report descriptor**

Section 23 of the *Commissioner for Sustainability and the Environment Act 1993* requires agencies to 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; and
- recommendations made by the Commissioner following an investigation of the agency's activities, and any actions taken in response to those recommendations.

### **For further information contact:**

Office of the Commissioner for Sustainability and the Environment on 620 72626.

## **E. Human Resources Management Reporting**

### **E.1 Human Resources Management**

#### **Report descriptor**

Analysis of Human Resource (HR) performance during the reporting year should relate to the following themes:

- Delivering for the Future;
- Strengthening Organisational Resilience;
- Sustaining Community Confidence; and
- Working Collaboratively.

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 as a minimum).

#### **For further information contact:**

Public Sector Management Group, Workforce Capability and Governance Division, Chief Minister and Treasury Directorate on 620 52658.

### **E.2 Learning and Development**

#### **Report descriptor**

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.
- their demonstrated commitment to whole of government learning and development initiatives (using the tabular format provided below);

<b>Initiative</b>	<b>No. of participants</b>
ACTPS Graduate Program	
Future Leaders Program	
Executive Development Program	

- statistics on cost and number of employees who participated in the agency study assistance program and the ACTPS Training Calendar.

Agencies should not use employee's names, classifications or any other mechanism which would identify individuals when reporting against Learning & Development.

**For further information contact:**

Public Sector Management Group, Workforce Capability and Governance Division, Chief Minister and Treasury Directorate on 620 52658.

### **E.3 Work Health and Safety**

#### **Report descriptor**

1. Whilst not a legislative requirement under the *Work Health and Safety Act 2011*, 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;

- Measures taken during the year to ensure the health, safety and welfare at work of all staff;
- 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.

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 20 per cent in the number of worker fatalities due to injury;
- *Target 2* - a reduction of at least 30 per cent in the incidence rate of claims resulting in one or more weeks off work, and
- *Target 3* - 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.

Agencies should include advice of any activities undertaken to enable the agency to improve its performance against any of the above indicators.

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 number of worker fatalities by at least 20%

Financial year	# agency fatalities recorded	Agency Target	ACTPS # fatality claims	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 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 3: 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						

**For further information contact:**

Workplace Injury Performance, Continuous Improvement & Workers Compensation, Chief Minister and Treasury Directorate on 620 78792.

## E.4 Workplace Relations

### Basis of requirement

Government policy regarding remuneration arrangements through Special Employment Agreements. Reporting on Special Employment Agreements (SEAs) is compulsory for reporting entities that have SEAs included in their industrial instruments (Enterprise Agreements). Reporting on Australian Workplace Agreements (AWAs) is also required, where applicable.

### Report descriptor

Agencies must report on their workplace relation arrangements for the reporting year and should include any other relevant information and reporting that may be required under their Agency Enterprise Agreement.

Agencies must also report on the following (and are requested to use the format below):

DESCRIPTION	No. of Individual SEAs	No. of Group SEAs*	Total employees covered by Group SEAs*	TOTAL
	A	B	C	(A+C)
<b>SEAs</b>				
Number of SEAs at 30 June 2014	e.g. 20	2	4	24
Number of SEAs entered into during period	e.g. 10	0	0	10
Number of SEAs terminated during period	e.g. 0	0	0	0
The number of SEAs providing for privately plated vehicles as at 30 June 2014	e.g. 0	0	0	0
Number of SEAs for employees who have transferred from AWAs during period	e.g. 0	0	0	0
<b>AWAs*</b>				
Number of AWAs at 30 June 2014	e.g. 1	0	0	1
Number of AWAs terminated/lapsed during period (including formal termination and those that have lapsed due to staff departures)	e.g. 1	0	0	1

Notes:

\* Agencies should record the number of group SEAs entered into during the reporting period

\* Agencies should record the total number of individual SEAs entered into within the group/s during the reporting period.

\*Reporting on AWAs need only be included where the agency has current or terminated AWAs during the reporting period.

	<b>Classification Range</b>	<b>Remuneration as at 30 June 2014</b>
Individual and Group SEAs	e.g. SOGB – SOGA	\$115,000 - \$120,000
AWAs (includes AWAs ceased during reporting period)	e.g. SOGA	\$130,000

**For further information contact:**

Workplace Relations, Workforce Capability and Governance, Chief Minister and Treasury Directorate on 620 50307.

## **E.5 Staffing Profile**

### **Report descriptor**

Agencies are requested to report on staff numbers across a range of categories. Staff reporting requirements are to include the total number of employees (by paid headcount **and** Full Time Equivalent (FTE) as at the last pay date at the end of each financial year). This data includes the Executive (or equivalent) cohort.

Where relevant, agencies should include the following information.

The statistics exclude board members; staff not paid by the ACT Public Service and people on leave without pay. Staff members who separated from the ACT Public Service but received a payment should be included.

### **FTE and headcount by gender**

	<b>Female</b>	<b>Male</b>	<b>Total</b>
<b>Full Time Equivalent</b>			
<b>Headcount</b>			
<b>Percentage of workforce (based on headcount)</b>			

### **Headcount by classification and gender**

<b>Classification groups</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
...			
<b>TOTAL</b>			



### Headcount by employment category and gender

Employment category	Female	Male	Total
Casual			
Permanent Full-time			
Permanent Part-time			
Temporary Full-time			
Temporary Part-time			
<b>TOTAL</b>			

### FTE and headcount by division/branch

Division/branch	FTE	Headcount
Total		

### Headcount by division/branch and employment type

Division/branch	Permanent	Temporary	Casual
Total			

### Headcount by age group and gender

Age Group	Female	Male	Total
Under 25			
25-34			
35-44			
45-54			
55 and over			

### Headcount by length of service, generation and gender

Length of service (years)	Pre-Baby Boomers		Baby Boomers		Generation X		Generation Y		Total	
	F	M	F	M	F	M	F	M	F	M
0-2										
2-4										
4-6										
6-8										
8-10										
10-12										
12-14										
14 plus										

Note: the following information can be presented as notes to the foregoing table

Generation	Birth years covered	Generation	Birth years covered
Pre-Baby Boomers	prior to 1946	Generation X	1965 to 1979 inclusive
Baby Boomers	1946 to 1964 inclusive	Generation Y	from 1980 and onwards

### Average length of service by gender (headcount)

	Female	Male	Total
Average years of service			

### Headcount by diversity group

	Headcount	Percentage of agency workforce
Aboriginal and Torres Strait Islander		
Culturally and Linguistically Diverse		
People with disability		

Note: Employees may identify with more than one of the diversity groups.

### For further information contact:

Public Sector Management Group, Workforce Capability and Governance Division, Chief Minister and Treasury Directorate on 620 52658.

## **F. Financial Management Reporting**

### **F.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 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.

#### **For further information contact:**

Framework Management and Insurance, Economic and Financial Group, Chief Minister and Treasury Directorate, Phone 6207 0259

## **F.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](http://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 Chief Minister and Treasury Directorate.

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

### **LEGISLATION**

#### **Agencies and Public 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;
- Legislative Assembly;
- Auditor-General; and
- sections 63-66: public (Territory) authorities for the purposes of part 8 of the Financial Management Act.

#### **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 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.

## **TIMETABLE**

To meet whole of government reporting deadlines, entities must submit their annual financial statement to the Auditor-General no later than the dates specified in the timetable issued by Chief Minister and Treasury Directorate. Early submission of entities' respective annual financial statements, wherever possible, will help ensure that the audit of all financial statements is completed in time to meet the Territory's whole-of-government financial reporting deadlines.

### **For further information contact:**

Financial Framework Management and Insurance, Economic and Financial Group, Chief Minister and Treasury Directorate, Phone 6207 0259.

## **F.3 Capital Works**

### **Report descriptor**

Entities should 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:

## **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.

### **For further information contact:**

Budget Co-ordination and Reporting Branch, Finance and Budget Division, Chief Minister and Treasury Directorate on 620 70230.

## **F.4 Asset Management**

### **Basis of requirement**

- ACT Government Asset Management Strategy
- Financial Management Act

### **Report descriptor**

Entities are required to 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:

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 2014;
  - 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 2013-2014 the following assets were added to the Agency's asset register.  
*Insert asset details*
  - During 2013-2014 the following assets were removed from the Agency's asset register.  
*Insert asset and reason for disposal*
  - On 30 June 2014 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 2013-2014. *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' m<sup>2</sup> at the following sites:  
*Location 1 (insert building name, number of staff and area occupied)*  
*Location 2; etc...*  
*The average area occupied by each employee is 'xx.x' m<sup>2</sup>*
    - A further 'x,xxx' staff (FTE) are employed in non-office environments. These include: '*xxx' staff in (insert building type and function i.e. schools/teachers, depots/rangers, hospital/medical).*

**For further information contact:**

Budget Co-ordination and Reporting Branch, Finance and Budget Division, Chief Minister and Treasury Directorate on 620 70230.

For information about office utilisation rates contact Government Accommodation Strategy, Economic Development Directorate on 620 77060.

**F.5 Government Contracting****Basis of requirement**

*Government Procurement Act 2001*

*Government Procurement Regulation 2007*

**Report descriptor**

Entities should report on their procurement and contracting activities. Entities should not report on projects which are exclusively funded by the Commonwealth or other Territory entities, nor services provided by another ACT Government agency.

Reports should include:

**1. Procurement Overview**

Briefly describe expenditure on contracts in the financial year, paying particular attention to the management of consultancy-type contracts.

**2. Government procurement policies**

Entities should provide statements to confirm that they have:

- a) complied with the quotation and tender thresholds laid out in the *Government Procurement Regulation 2007*;
- b) ensured all contractors have complied with their employee and industrial relations obligations;
- c) partnered with Shared Services Procurement for all contracts which exceed \$200,000 in value for goods and services, or \$25,000 in value for works (excluding capital works associated with land development, housing, capital upgrades, capital ICT works, capital grants and property, plant and equipment); and
- d) submitted all relevant contracts for review by the Government Procurement Board consistent with the provisions of the *Government Procurement Regulation 2007*.

Note: Instances of non-compliance with the above policies must be individually summarised.

**3. Additional information for procurements exempted from quotation and tender threshold requirements**

For each contract (or group of contracts) procured using a select tender with a value over \$200,000, or using a single select tender with a value over \$25,000, the following information must be reported:

- a) description of contract;
- b) total expenditure (GST exclusive) in the financial year;



- c) date contract let; and
- d) reason(s) for use of this procurement process.

#### 4. Additional Information required for Construction Contracts

A list of all contracts established with non-prequalified contractors with a value in excess of the relevant prequalification threshold, and the reason for use of non-prequalified contractors. [Note: the prequalification threshold for the construction component of a capital works project is \$500,000, and the threshold for services associated with capital works is \$50,000.]

#### 5. Social Procurement

Entities must report on any social procurement outcomes in their annual reports. A social procurement generates identified social benefits or outcomes for specific target group(s) in addition to the primary procurement objective(s). Social procurement is a mechanism to achieve social benefits and procurement outcomes synchronously.

#### **For further information contact:**

Executive Support, Shared Services Procurement, Commerce and Works Directorate on 620 72625.

## **F.6 Statement of Performance**

### **Basis of requirement**

Financial Management Act

### **Report descriptor**

Those entities that must prepare an annual statement of performance for the year must include it in the relevant Annual Report. The annual statement(s) of performance must be accompanied by the respective Auditor-General's report of factual findings for the year and together these should be provided in an appendix to the Annual Report.

The annual statement of performance must be prepared in accordance with the:

- Financial Management Act; and
- timetable set by Chief Minister and Treasury Directorate.

### **Financial Management Act requirements**

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 (as defined by the Financial Management Act) 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 clarifies that the statement of performance reports on a Directorate's accountability indicators only and does not include strategic indicators.

## **Public Authorities**

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

- (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.).

## **TIMETABLE**

To meet annual reporting deadlines, entities must submit their annual statement of performance to the Auditor-General no later than the dates specified in the timetable issued by Chief Minister and Treasury Directorate. Early submission of entities' respective statements of performance, wherever possible, will help ensure that the scrutiny of all statements of performance is completed in time to meet the legislated annual reporting deadlines.

**For further information contact:**

Framework Management and Insurance, Economic and Financial Group, Chief Minister and Treasury Directorate, Phone 6207 0259

**Part 3 – Attachments**

**Attachment 1 - Annexed and Subsumed Public Authority Reports**

The Annual Report of the public authority listed in column 1 should be annexed to or subsumed in the Annual Report of the corresponding administrative unit listed in column 2.

<b>Public Authority</b>	<b>Administrative Unit</b>
ACT Executive	Chief Minister and Treasury Directorate
Default Insurance Fund Manager	Chief Minister and Treasury Directorate
ACT Compulsory Third-Party Insurance Regulator	Chief Minister and Treasury Directorate
ACT Government Procurement Board	Commerce and Works Directorate
Commissioner for ACT Revenue	Commerce and Works Directorate
Director of Territory Records	Commerce and Works Directorate
ACT Teacher Quality Institute	Education and Training Directorate
Board of Senior Secondary Studies	Education and Training Directorate
Government School Education Council	Education and Training Directorate
Non-Government Schools Education Council	Education and Training Directorate
ACT Architects Board	Environment and Sustainable Development Directorate
ACT Construction Occupations Registrar	Environment and Sustainable Development Directorate
ACT Heritage Council	Environment and Sustainable Development Directorate
Chief Planning Executive	Environment and Sustainable Development Directorate
Conservator of Flora and Fauna	Environment and Sustainable Development Directorate
Environment Protection Authority	Environment and Sustainable Development Directorate
ACT Medical Radiation Scientists Board	Health Directorate
ACT Veterinary Surgeons Board	Territory and Municipal Services Directorate
Chief Psychiatrist	Health Directorate
Human Research Ethics Committee	Health Directorate
Mental Health ACT Official Visitors	Health Directorate

<b>Public Authority</b>	<b>Administrative Unit</b>
Radiation Council	Health Directorate
ACT Civil and Administrative Tribunal	Justice and Community Safety Directorate
Care Coordinator	Justice and Community Safety Directorate
Sentence Administration Board	Justice and Community Safety Directorate
Work Safety Commissioner	Justice and Community Safety Directorate
Solicitor-General for the Territory	Justice and Community Safety Directorate
Emergency Services Commissioner	Justice and Community Safety Directorate
Registrar of the Magistrates Court	Justice and Community Safety Directorate
ACT Public Cemeteries Authority	Territory and Municipal Services Directorate
Animal Welfare Authority	Territory and Municipal Services Directorate

In addition, under the Annual Reports Act, section 17, if a person who is required to prepare more than 1 Annual Report considers that the reports can appropriately be combined into a single report that complies with that Act, the Reports may be combined.

## **Attachment 2 - Specific Reporting Requirements**

Some legislation places a specific reporting requirement on an individual administrative unit or public authority. Each administrative unit and public authority should ensure they know the specific reporting requirements that apply to them. To assist administrative units and public authorities an indicative list of specific reporting requirements is set out below.

<b>Administrative unit or public authority</b>	<b>Legislation</b>	<b>Section</b>
Education and Training Directorate <i>directorates responsible for the Education Act 2004</i>	<i>Education Act 2004</i>	22
Health Directorate <i>directorates responsible for the Tobacco Act 1927</i>	<i>Tobacco Act 1927</i>	42H
Justice and Community Safety Directorate <i>directorates responsible for the Freedom of Information Act 1989</i>	<i>Freedom of Information Act 1989</i>	79

<b>Administrative unit or public authority</b>	<b>Legislation</b>	<b>Section</b>
Justice and Community Safety Directorate directorate responsible for the <i>Terrorism (Extra Temporary Powers) Act 2006</i>	<i>Terrorism (Extra Temporary Powers) Act 2006</i>	98
Territory and Municipal Services Directorate directorate responsible for the <i>Waste Minimisation Act 2001</i>	<i>Waste Minimisation Act 2001</i>	19
ACT Civil and Administrative Tribunal	<i>ACT Civil and Administrative Tribunal Act 2008</i>	22P
ACT Teacher Quality Institute	<i>ACT Teacher Quality Institute Act 2010</i>	26
Auditor-General	<i>Auditor-General Act 1996</i>	9A, 16
ACT Compulsory Third-Party Insurance Regulator	<i>Road Transport (Third-Party Insurance) Act 2008</i>	46A
Board of Senior Secondary Studies	<i>Board of Senior Secondary Studies Act 1997</i>	7
Care Coordinator	<i>Mental health (Treatment and Care) Act 1994</i>	120E
Chief Psychiatrist	<i>Mental health (Treatment and Care) Act 1994</i>	120
Commissioner for Sustainability and the Environment	<i>Commissioner for the Environment Act 1993</i>	14, 20
Cultural Facilities Corporation	<i>Cultural Facilities Corporation Act 1997</i>	16
Director of Public Prosecutions	<i>Director of Public Prosecutions Act 1990</i>	12
Exhibition Park Corporation	<i>Exhibition Park Corporation Act 1976</i>	14
Flora and Fauna Committee	<i>Nature Conservation Act 1980</i>	15
Gambling and Racing Commission	<i>Gambling and Racing Control Act 1999</i>	6, 31, 46
Gambling and Racing Commission	<i>Gaming Machine Act 2004</i>	163C
Independent Competition and Regulatory Commission for the ACT	<i>Independent Competition and Regulatory Commission Act 1997</i>	9
Land Development Agency	<i>Planning and Development Act 2007</i>	40
Ombudsman	<i>Crimes (Assumed Identities) Act 2009</i>	41
Ombudsman	<i>Crimes (Controlled Operations) Act 2008</i>	31
Ombudsman	<i>Crimes (Surveillance Devices) Act 2010</i>	42
Ombudsman	<i>Freedom of Information Act 1989</i>	55
Planning and Land Authority	<i>Planning and Development Act 2007</i>	19
Public Trustee	<i>Confiscation of Criminal Assets Act 2003</i>	104

Administrative unit or public authority	Legislation	Section
Registrar of the Magistrates Court	<i>Victims of Crime (Financial Assistance) Act 1983</i>	71

## **Attachment 3 - Compliance Index**

### Part 2 ANNUAL REPORT FORMAT AND REPORTING REQUIREMENTS

- A. Transmittal Certificate
- B. PERFORMANCE REPORTING
  - B.1 Organisational Overview
  - B.2 Performance Analysis
  - B.3 Community Engagement and Support
  - B.4 Ecologically Sustainable Development
- C. GOVERNANCE AND ACCOUNTABILITY REPORTING
  - C.1 Internal Accountability
  - C.2 Risk Management and Internal Audit
  - C.3 Fraud Prevention
  - C.4 Legislative Assembly Inquiries and Reports
  - C.5 Auditor-General and Ombudsman Reports
- D. LEGISLATION BASED REPORTING
  - D.1 Public Interest Disclosure
  - D.2 Freedom of Information
  - D.3 Human Rights Act
  - D.4 Territory Records Act
  - D.5 Legal Services Guidelines
  - D.6 Notices of Non Compliance
  - D.7 Bushfire Risk Management
  - D.8 Commissioner for the Environment
- E. HUMAN RESOURCES MANAGEMENT REPORTING
  - E.1 Human Resources Management
  - E.2 Learning and Development
  - E.3 Work Health and Safety
  - E.4 Workplace Relations
  - E.5 Staffing Profile
- F. FINANCIAL MANAGEMENT REPORTING
  - F.1 Financial Management Analysis
  - F.2 Financial Statements
  - F.3 Capital Works

- F.4 Asset Management
- F.5 Government Contracting
- F.6 Statement of Performance

#### **Attachment 4 - Reporting Period for Specific Public Authorities**

<b>Public Authority</b>	<b>Reporting Period</b>
Canberra Institute of Technology	Calendar year
University of Canberra	Calendar year

#### **Attachment 5 - Instructions for B.4 Ecologically Sustainable Development**

This attachment provides instructions for completing the table under B.4 Ecologically Sustainable Development.

##### **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:

$$\text{Percentage change} = [(2013-14 / 2012-13) - 1] \times 100$$

A negative figure represents a decrease in resource use.

Agency staff and area				
Agency staff	FTE			
Workplace floor area	Area (m <sup>2</sup> )			

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

<b>Water usage</b>				
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

## WASTE

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

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

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

Waste 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**

- $1\text{m}^3 = 1000\text{L}$

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

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

Organic material refers to food scraps and other organic materials.

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

### GREENHOUSE GAS EMISSIONS

<b>Greenhouse gas emissions</b>				
Emissions from stationary energy use	Tonnes CO <sub>2</sub> -e			
Emissions from transport	Tonnes CO <sub>2</sub> -e			
Total emissions	Tonnes CO <sub>2</sub> -e			

**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.

### For further information contact:

- Environment and Sustainable Development Directorate  
Climate Change, Energy and Sustainability Policy on 620 77926