

# Appendix 7: List of requirements

| PGPA RULE REFERENCE | PART OF REPORT                         | DESCRIPTION  | REQUIREMENT                       |
|---------------------|--|--|-----------------------------------|
| <b>17AD(g)</b>      | <b>Letter of transmittal</b>           |  |                                   |
| 17AI                | Page iii                               | A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report. | Mandatory                         |
| <b>17AD(h)</b>      | <b>Aids to access</b>                  |  |                                   |
| 17AJ(a)             | Page v                                 | Table of contents.   | Mandatory                         |
| 17AJ(b)             | Pages 158–163                          | Alphabetical index.  | Mandatory                         |
| 17AJ(c)             | Pages 154–157                          | Glossary of abbreviations and acronyms.  | Mandatory                         |
| 17AJ(d)             | Appendix 7, pages 146–151              | List of requirements.  | Mandatory                         |
| 17AJ(e)             | Page ii                                | Details of contact officer.  | Mandatory                         |
| 17AJ(f)             | Page ii                                | Entity's website address.  | Mandatory                         |
| 17AJ(g)             | Page ii                                | Electronic address of report.  | Mandatory                         |
| <b>17AD(a)</b>      | <b>Review by accountable authority</b> |  |                                   |
| 17AD(a)             | Chapter 1, pages 2–7                   | A review by the accountable authority of the entity.   | Mandatory                         |
| <b>17AD(b)</b>      | <b>Overview of the entity</b>          |  |                                   |
| 17AE(1)(a)(i)       | Chapter 2, page 10                     | A description of the role and functions of the entity.   | Mandatory                         |
| 17AE(1)(a)(ii)      | Chapter 2, pages 11–15                 | A description of the organisational structure of the entity.   | Mandatory                         |
| 17AE(1)(a)(iii)     | Chapter 2, page 11                     | A description of the outcomes and programmes administered by the entity.   | Mandatory                         |
| 17AE(1)(a)(iv)      | Chapter 2, page 11                     | A description of the purposes of the entity as included in corporate plan.   | Mandatory                         |
| 17AE(1)(b)          | Not applicable                         | An outline of the structure of the portfolio of the entity.  | Portfolio departments – Mandatory |
| 17AE(2)             | Not applicable                         | Where the outcomes and programmes administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.             | If applicable, Mandatory          |

| <b>PGPA RULE REFERENCE</b> | <b>PART OF REPORT</b>                          | <b>DESCRIPTION</b>  | <b>REQUIREMENT</b>       |
|----------------------------|--|---|--------------------------|
| <b>17AD(c)</b>             | <b>Report on the Performance of the entity</b> |   |                          |
|                            | <b>Annual performance Statements</b>           |   |                          |
| 17AD(c)(i); 16F            | Chapter 3, pages 20–22                         | Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.  | Mandatory                |
| <b>17AD(c)(ii)</b>         | <b>Report on Financial Performance</b>         |   |                          |
| 17AF(1)(a)                 | Chapter 1, page 7<br>Chapter 3, pages 22–23    | A discussion and analysis of the entity's financial performance.  | Mandatory                |
| 17AF(1)(b)                 | Appendix 3, page 125                           | A table summarising the total resources and total payments of the entity.   | Mandatory                |
| 17AF(2)                    | Chapter 3, pages 22–23                         | If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results. | If applicable, Mandatory |
| <b>17AD(d)</b>             | <b>Management and Accountability</b>           |   |                          |
|                            | <b>Corporate Governance</b>                    |   |                          |
| 17AG(2)(a)                 | Chapter 4, page 45                             | Information on compliance with section 10 (fraud systems)   | Mandatory                |
| 17AG(2)(b)(i)              | Chapter 4, page 46                             | A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.  | Mandatory                |
| 17AG(2)(b)(ii)             | Chapter 4, page 46                             | A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place.   | Mandatory                |
| 17AG(2)(b)(iii)            | Chapter 4, page 46                             | A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.  | Mandatory                |
| 17AG(2)(c)                 | Chapter 4, pages 44–46                         | An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.  | Mandatory                |
| 17AG(2)(d) – (e)           | Not applicable: see Chapter 4, page 45         | A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with Finance law and action taken to remedy non-compliance.   | If applicable, Mandatory |

| PGPA RULE REFERENCE                  | PART OF REPORT                         | DESCRIPTION  | REQUIREMENT              |
|--------------------------------------|--|--|--------------------------|
| <b>External Scrutiny</b>             |  |  |                          |
| 17AG(3)                              | Chapter 3, pages 34–37                 | Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.   | Mandatory                |
| 17AG(3)(a)                           | Chapter 3, page 36                     | Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.   | Mandatory                |
| 17AG(3)(b)                           | Not applicable: see Chapter 3, page 37 | Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.   | If applicable, Mandatory |
| 17AG(3)(c)                           | Not applicable                         | Information on any capability reviews on the entity that were released during the period.  | If applicable, Mandatory |
| <b>Management of Human Resources</b> |  |  |                          |
| 17AG(4)(a)                           | Chapter 4, pages 46–52                 | An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.   | Mandatory                |
| 17AG(4)(b)                           | Chapter 4, Table 4.1, page 47          | Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: <ul style="list-style-type: none"> <li>• Statistics on staffing classification level;</li> <li>• Statistics on full-time employees;</li> <li>• Statistics on part-time employees;</li> <li>• Statistics on gender;</li> <li>• Statistics on staff location;</li> <li>• Statistics on employees who identify as Indigenous.</li> </ul> | Mandatory                |
| 17AG(4)(c)                           | Chapter 4, page 48                     | Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .   | Mandatory                |
| 17AG(4)(c)(i)                        | Chapter 4, Table 4.2, page 48          | Information on the number of SES and non-SES employees covered by agreements etc. identified in paragraph 17AG(4)(c).  | Mandatory                |
| 17AG(4)(c)(ii)                       | Chapter 4, Table 4.2, page 48          | The salary ranges available for APS employees by classification level.   | Mandatory                |
| 17AG(4)(c)(iii)                      | Chapter 4, page 49                     | A description of non-salary benefits provided to employees.  | Mandatory                |
| 17AG(4)(d)(i)                        | Not applicable: see Chapter 4, page 49 | Information on the number of employees at each classification level who received performance pay.  | If applicable, Mandatory |
| 17AG(4)(d)(ii)                       | Not applicable                         | Information on aggregate amounts of performance pay at each classification level.  | If applicable, Mandatory |

| PGPA RULE REFERENCE                                    | PART OF REPORT                         | DESCRIPTION  | REQUIREMENT              |
|--|--|--|--------------------------|
| 17AG(4)(d)(iii)  | Not applicable                         | Information on the average amount of performance payment, and range of such payments, at each classification level.  | If applicable, Mandatory |
| 17AG(4)(d)(iv)   | Not applicable                         | Information on aggregate amount of performance payments.   | If applicable, Mandatory |
| <b>Assets Management</b>                               |  |  |                          |
| 17AG(5)  | Not applicable                         | An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities.   | If applicable, Mandatory |
| <b>Purchasing</b>                                      |  |  |                          |
| 17AG(6)  | Chapter 4, pages 52–53                 | An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> .  | Mandatory                |
| <b>Consultants</b>                                     |  |  |                          |
| 17AG(7)(a)   | Chapter 4, page 53                     | A summary statement detailing the number of new contracts engaging consultants entered into during the period; the total actual expenditure on all new consultancy contracts entered into during the period (inclusive of GST); the number of ongoing consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting year on the ongoing consultancy contracts (inclusive of GST). | Mandatory                |
| 17AG(7)(b)   | Chapter 4, page 53                     | A statement that " <i>During [reporting period], [specified number] new consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing consultancy contracts were active during the period, involving total actual expenditure of \$[specified million]</i> ".   | Mandatory                |
| 17AG(7)(c)   | Chapter 4, page 52                     | A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.   | Mandatory                |
| 17AG(7)(d)   | Chapter 4, page 53                     | A statement that " <i>Annual reports contain information about actual expenditure on contracts for consultancies. Information on the value of contracts and consultancies is available on the AusTender website.</i> "   | Mandatory                |
| <b>Australian National Audit Office Access Clauses</b> |  |  |                          |
| 17AG(8)  | Not applicable: see Chapter 4, page 53 | If an entity entered into a contract with a value of more than \$100 000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.  | If applicable, Mandatory |

| PGPA RULE REFERENCE                        | PART OF REPORT                         | DESCRIPTION  | REQUIREMENT              |
|--|--|--|--------------------------|
| <b>Exempt contracts</b>                    |  |  |                          |
| 17AG(9)                                    | Not applicable: see Chapter 4, page 53 | If an entity entered into a contract or there is a standing offer with a value greater than \$10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.               | If applicable, Mandatory |
| <b>Small business</b>                      |  |  |                          |
| 17AG(10)(a)                                | Chapter 4, page 52                     | A statement that "[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website."  | Mandatory                |
| 17AG(10)(b)                                | Chapter 4, page 52                     | An outline of the ways in which the procurement practices of the entity support small and medium enterprises.  | Mandatory                |
| 17AG(10)(c)                                | Not applicable                         | If the entity is considered by the Department administered by the Finance Minister as material in nature – a statement that "[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website."  | If applicable, Mandatory |
| <b>Financial Statements</b>                |  |  |                          |
| 17AD(e)                                    | Pages 59–103                           | Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.   | Mandatory                |
| <b>17AD(f) Other Mandatory Information</b> |  |  |                          |
| 17AH(1)(a)(i)                              | Not applicable                         | If the entity conducted advertising campaigns, a statement that "During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website." | If applicable, Mandatory |
| 17AH(1)(a)(ii)                             | Appendix 5, page 138                   | If the entity did not conduct advertising campaigns, a statement to that effect.   | If applicable, Mandatory |
| 17AH(1)(b)                                 | Not applicable                         | A statement that "Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]."  | If applicable, Mandatory |

| PGPA RULE REFERENCE | PART OF REPORT            | DESCRIPTION   | REQUIREMENT              |
|---------------------|---------------------------|---|--------------------------|
| 17AH(1)(c)          | Appendix 5, page 138      | Outline of mechanisms of disability reporting, including reference to website for further information.  | Mandatory                |
| 17AH(1)(d)          | Chapter 3, page 37        | Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.                                       | Mandatory                |
| 17AH(1)(e)          | Appendix 5, page 139      | Correction of material errors in previous annual report   | If applicable, Mandatory |
| <b>17AH(2)</b>      |                           | <b>Information required by other legislation</b>  |                          |
|                     | Chapter 4, page 51        | Work, health and safety information required by the <i>Work, Health and Safety Act 2011</i>   | Mandatory                |
|                     | Appendix 5, page 138      | Advertising and market research information required by the <i>Commonwealth Electoral Act 1918</i>  | If applicable, mandatory |
|                     | Appendix 5, pages 138–139 | Ecologically sustainable development and environmental performance information required by the <i>Environment Protection and Biodiversity Conservation Act 1999</i> | Mandatory                |