

2025

**THE LEGISLATIVE ASSEMBLY FOR THE
AUSTRALIAN CAPITAL TERRITORY**

ELEVENTH ASSEMBLY

Annual Reports (Government Agencies) Directions 2025 (No 1)

**Presented by
Rachel Stephen-Smith MLA
Minister for the Public Service
May 2025**

Annual Reports (Government Agencies) Directions 2025 (No 1)

Notifiable instrument NI2025-240

made under the

Annual Reports (Government Agencies) Act 2004, section 8 (Annual report direction)

1 Name of instrument

This instrument is the *Annual Reports (Government Agencies) Directions 2025 (No 1)*.

2 Commencement

This instrument commences on the day after its notification day.

3 Annual Report Directions

I make the annual report directions as set out in Schedule 1.

4 Revocation

This instrument revokes Annual Reports (Government Agencies)
Directions 2024 [NI2024-175].



Rachel Stephen-Smith MLA
Minister for the Public Service

6 May 2025

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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 Annual Reports Act states that the Minister must make directions to set the form and content of annual reports.

All annual reports made under the Annual Reports Act must comply with the *Annual Report Directions* (the Directions), with the exception of the Office of the Legislative Assembly and an Officer of the Assembly Annual Report.

The Directions must be read in conjunction with reporting obligations arising from a reporting entity's establishing legislation or other relevant legislation. The [Financial Management Act 1996](#) (the Financial Management Act) requires directorates and public sector bodies 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](#) has similar requirements of territory-owned Corporations. It is the responsibility of reporting entities to ensure that they abide by all relevant Acts. If there is any inconsistency or conflict between an Act and the Directions, the Act must be followed.

The Directions aim to consolidate all annual reporting requirements in one place. A directorate or public sector body wishing to propose any new annual reporting requirements should in the first instance consult the Office of Industrial Relations and Workforce Strategy, Chief Minister, Treasury and Economic Development Directorate (CMTEDD).

2 Purpose of Annual Reports

Annual reports are reports from reporting entities to their responsible Minister, the Legislative Assembly and the public that provide a detailed description of the agency's activities during the reporting year. The primary purpose of an annual report is accountability. The focus of an agency's annual report should be on information that is relevant to the agency's:

- a) long term strategic direction and context;
- b) performance analysis against its short-term budget outputs; and
- c) financial management.

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

3 Purpose of State of the Service Report

The State of the Service Report is a comprehensive analysis of the ACT public service and an account of the management of the ACT public sector prepared by the Head of Service under the Annual Reports Act. The report considers the factors that influence the shape, performance, culture and behaviour of the ACT public service and its people and demonstrates how the capability and capacity of the ACT Public Service contributes to meeting strategic goals, driving new initiatives, and implementing government priorities.

4 Application of the Directions

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

- Directors-General about the operations of the administrative unit during the reporting year;
- public sector bodies about the operations of the body during the reporting year;
- the Head of Service about the operations of the public service during the reporting year;
- Officers of the Assembly about the operation of the Officer during the reporting year;
- the Office of the Legislative Assembly about the operation of the Office of the Legislative Assembly during the reporting year; and
- territory entities about the operation of the entity during the reporting year.

The following annual reports must comply with the Directions:

- a Director-General Annual Report;
- a Public Sector Body Annual Report;
- a State of the Service Report; and
- a Territory Entity Annual Report.

The following annual reports are **not** subject to the Directions:

- an Officer of the Assembly Annual Report; and
- an Office of the Legislative Assembly Annual Report.

Note: Officers of the Assembly include the Auditor-General, Electoral Commissioner, the ACT Ombudsman, the Integrity Commissioner, and the Inspector of the Integrity Commission.

Public Sector Bodies

A public sector body must prepare an annual report if:

- an Act states that the public sector body must prepare an annual report; or
- the Chief Minister has declared that the public sector body must prepare an annual report.

If a public sector body has reporting obligations under the [Financial Management Act 1996](#), they will be declared to prepare a public sector body annual report. An entity that is not required to produce an annual report under its establishing legislation or under the Financial Management Act may be declared to provide a public sector body annual report if they have functions which make it appropriate for them to report for the purposes of facilitating open government.

A declaration is a notifiable instrument and must be published on the Legislation Register. Declarations can be made at any time. Reporting entities must contact the Office of Industrial Relations and Workforce Strategy, CMTEDD, if they have a requirement for the Chief Minister to declare that a public sector body must prepare an annual report.

The Annual Reports (Government Agencies) Declaration lists the public sector bodies that the Chief Minister has declared must prepare a public sector body annual report for the purpose of section 7 of the Annual Reports Act. These notifiable instruments are available

on the Legislation Register at <https://www.legislation.act.gov.au/a/2004-8/> under the regulations and instruments tab.

If a 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.

Public sector bodies listed in the Declarations fall into three categories:

- those providing annual reports to a Minister (standalone report);
- those providing annual reports to a Director-General for attachment to a Director-General annual report (annexed reports); and
- those providing information to a Director-General for inclusion in a Director-General annual report (subsumed reports).

[Attachment A](#) sets out which public sector bodies are required to provide a standalone report, an annexed report, or a subsumed report at the time these Directions were made.

For the purpose of the Directions:

- **reporting entity** means an administrative unit, a public sector body declared under section 7(2)(a), a public sector body under section 7(2)(b) and a territory entity. ‘Territory entity’ has the same meaning as the Annual Reports Act and includes a territory instrumentally, Territory-owned corporation and a body established under an Act declared by the Minister.
- **head of a reporting entity** means a Director-General, Chief Executive Officer, a Statutory Office Holder, or an agency head.

The reporting requirements specified within the Directions apply to annual reports for the 2024-2025 financial year with the **reporting year** being 1 July to 30 June (unless specified differently for particular public sector bodies).

Additional terms and concepts within these Directions are defined in the [Dictionary of Annual Reporting Terms](#) located on the [ACTPS Employment Portal](#) website.

5 Responsibilities of Directorates, Public Sector Bodies and Territory Entities

The Head of a reporting entity must:

- identify all relevant statutory and public accountability reporting requirements;
- report for the entire reporting year on all reporting entities under their control at the end of the reporting year;
- 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.

Public sector bodies that are required to have their report annexed or subsumed into their responsible Directorate’s annual report must provide the report or relevant information to their responsible Directorate. The Director-General must ensure that the public sector body’s information is annexed or subsumed into their report. The Director-General may decide that the annexed reports do not have to meet all requirements but only those that 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 compliance statement (see Part 10, Compliance Statement).

Whole of Government Reporting

The Annual Reports Act allows for whole of government reporting for the purposes of presenting the ACT Government's 'one government' approach. Whole of government annual reporting is appropriate for information on multi-directorate initiatives and allows for a coordinating body to present information in the one place on behalf of the one-ACT public service.

Part 5 of the Directions identifies information that will be reported at whole of government level. Directorates with responsibility for whole of government reporting must organise the collection of whole of government information and provide guidance to other reporting entities on the information and mechanisms for collecting that information.

It is the responsibility of directorates to advise the Office of Industrial Relations and Workforce Strategy, CMTEDD, of any changes to public sector bodies and their annual reporting requirements. This advice can be provided at any time.

6 Timing and Presentation of Annual Reports

Arrangements for the 2024-25 Annual Reports

Section 13 of the Annual Reports Act requires the responsible Minister to present annual reports to the Legislative Assembly (the Assembly) **within 15 weeks** after the end of the reporting year (June 30). The Chief Minister may declare, by a separate notifiable instrument that an annual report must be presented to the Legislative Assembly on a stated day that is within the 15-week period.

Section 13(4) of the Annual Reports Act states that if there are no sitting days of the Assembly during the 7 days before the end of the 15-week period, the responsible Minister must give the report and a copy for each member of the Assembly, to the Speaker for circulation to members and then table a copy in the Assembly on the next sitting day.

Timeline for 2024-25 Annual Reports

Noting the above, the 2024-25 annual reports are required to be presented to the Assembly by no later than **Friday 10 October 2025**. As there are no Assembly sitting days within 7 days of this date, 2024-25 annual reports will be provided to the Speaker for out of session circulation. To meet this requirement, reporting entities must present an initial electronic copy of their 2024-25 Annual Report to the responsible Minister before 5pm on **Friday 3 October 2025**.

In addition, weblinks from reporting entities must also be provided to dx@act.gov.au by no later than one week prior to the date of publication. Outbound links to all annual reports will then be added by CMTEDD Communications and Engagement to the [ACT Open Government](#) website.

20 hard copies of the report must be provided to the Assembly Coordination Team, CMTEDD **prior to Friday 10 October 2025** for embargo. An email regarding embargo processes, will be provided to annual report contacts by the Assembly Coordination Team in

August 2025 outlining available dates and times to deliver annual reports to the ACT Legislative Assembly (indicative dates **7-9 October 2025**).

Once confirmed by the Assembly Coordination Team, annual reports must also be published on reporting entities' internet sites from **10 October 2025** (the date on which reports are provided to the Speaker) in an accessible format.

After the annual reports have been tabled a PDF version of annual reports, along with 9 hard copies must be sent to the to the ACT Heritage Library for public access.

That requires **29 printed copies, minimum**.

Section 14 of the Annual Reports Act provides that the Chief Minister may provide an extension of the time regarding when a Minister must present their report to the Legislative Assembly. This is on application from the responsible Minister and must be accompanied by a written statement of the reasons for the failure to meet the timelines and should nominate an alternate date for presentation.

Timeline of Annual Report Deadlines

August 2025

- Assembly Coordination Team will send an email regarding embargo processes to annual report contacts.

Friday, 3 October 2025

- Initial electronic copy of the 2024-25 Annual Report must be presented to the responsible Minister by 5pm.
- Weblinks from reporting entities must be provide to dx@act.gov.au.

Between Tuesday 7 to Thursday 9 October 2025

- 20 hard copies of annual reports must be provided to the Assembly Coordination Team for embargo. (Exact date and times will be confirmed in August email).

Friday, 10 October 2025

- 2024-25 Annual Reports will be circulated out of session to the Assembly, indicating they are now considered tabled in the Assembly.
- Once confirmed by Assembly Coordination Team (circulated by the Speaker), annual reports can be published on reporting entities' internet sites in an accessible format.
- Outbound links to all annual reports will be added to the [ACT Open Government](#) website by CMTEDD Communications and Engagement.

Contact for further information:

Assembly Coordination, CMTEDD,
assemblycoordination@act.gov.au

Office of Industrial Relations and Workforce Strategy Division,
CMTEDD, psm@act.gov.au

ACT Heritage Library, Antoinette.Buchanan@act.gov.au,
255 Canberra Avenue, Fyshwick ACT 2609

7 Calendar Year Reporting for Specific Public Sector Bodies

For the purpose of section 8(3)(d) of the [Annual Reports Act](#), the reporting year for specific public sector bodies is:

Public Sector Body	Reporting Year
Canberra Institute of Technology	Calendar year

8 Characteristics of Effective Annual Reporting

Annual reports should include the following:

- provide clear information about the reporting entity's purpose, objectives, priorities, and outputs as articulated in the relevant Budget Statement;
- focus on results and outcomes – communicate the progress of the reporting entity's activities in pursuing government objectives and achieving outcomes in the reporting year, while accounting for 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 the reporting entity's performance, inclusive of information if no progress occurs;
- clearly identify any changes to structures or functions of the reporting entity during the reporting year;
- report on the reporting entity's financial and operational performance and clearly link this with budgeted priorities and financial projections as set out in annual Budget Statement 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 reporting entity's ability to achieve objectives including any strategies employed to manage these factors, and forecast future needs and expectations;
- recognise the diverse needs and backgrounds of stakeholder groups and present information in a manner that is useful to the maximum number of users while maintaining a suitable level of detail; and
- comply with legislative reporting requirements including the *Annual Reports Act* and the Directions.

9 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 any formatting requirements in Part 2 of the Directions; and include:
 - a table of contents;
 - a list of abbreviations and acronyms;
 - a glossary of technical terms;
 - any relevant appendices;

- other sources of information (if applicable); and
- a table of reporting omissions (if applicable).
- provide throughout the body of the report:
 - reference to relevant sources of information published via an ACT Government website;
 - 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 reporting entity and where the report can be accessed.

Note: The contents page of the reporting entity's annual report should not try to follow the subsection numbering of the Compliance Statement for Parts 3 to 5.

10 Compliance Statement

Compliance with the Directions is compulsory for all reporting entities specified in relevant Acts or as declared by the Chief Minister. A statement must be prepared by all reporting agencies, except public sector bodies who provide annual report information that is subsumed into a directorate's report. All directorates, public sector bodies listed in Table A.1 and column 2 of Table A.2 at [Attachment A](#), and territory entities are required to produce a separate compliance statement. Public sector bodies listed in column 3 of table A.2 are not required to produce a separate compliance statement but are required to be covered in the affiliated directorate's statement.

The Compliance Statement must indicate how the requirements of the Directions are satisfied, by subsection, including:

- sections that apply and have been reported against, with the location of the information (e.g., section heading or section number); and
- sections that apply, but where there is nil information to report.

The Compliance Statement should follow the format shown in the example at [Attachment B](#) and refer online readers to the Directions on the ACT Legislation Register.

As required by Australian Auditing Standards, the ACT Audit Office checks financial statements included in annual reports (and information accompanying financial statements) for consistency with previously audited financial statements. This includes checking the consistency of statements of performance with those statements previously reviewed (where a Statement of Performance is required by legislation).

11 Publication

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

Reporting entities should ensure that they consider the principles of good design and communication to produce a report that is informative and easy to read. The language of the report should be simple, clear, concise, consistent, and free from technical jargon. The

reports should be brief and contain a logical and easy to follow format and layout that guides the reader through the report.

Where appropriate, reporting entities should summarise and simplify information using tables, graphs, and comparative data. Colour is permitted for the purpose of assisting presentation only, to engage the audience and clarify content.

To promote 'one government', whole of government annual report design templates are mandatory for all directorates and recommended for all public sector bodies. Annual report cover design and internal page templates will be provided by Communications and Engagement, CMTEDD and will be updated annually.

Annual reports must be published online, with reporting entities only to produce limited quantities of printed copies where essential.

All entities must provide reports in an electronically published web accessible format to assist screen reader or other software used by people with disabilities. More information on this is outlined in the next section. CMTEDD Communications and Engagement will provide:

- Microsoft Word and Adobe InDesign templates that meet initial accessibility requirements;
- advice on ensuring ongoing accessibility of these templates as they are populated with content, including adding alternative text for images and graphs;
- necessary information sessions to assist with the provision of this advice.

Printed copies of annual reports:

- should have quality binding to ensure that documents are robust;
- may use colour pages to differentiate between sections;
- may use colours to represent charts and graphics; and
- should include full colour photography only within reason.

Note: ACT Government Branding Guidelines require that, all ACT Government directorates must display the ACT Government logo as the only brand. Public sector bodies may continue to use their current branding practices consistent with any exemptions provided under the Branding Guidelines.

Logo downloads and further information on the ACT Government branding requirements can be found at: <https://actgovernment.sharepoint.com/sites/intranet-WHOGResources/SitePages/Design-Templates.aspx>.

Contact for further information:

Communications and Engagement, CMTEDD,
CreativeTeam@act.gov.au

12 Access and Distribution

Electronic Copies

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

To meet mandatory accessibility requirements, all directorates and public sector bodies must provide reports in an electronically published format that can be read by translation software used by people with disabilities. This includes being published as HTML. Where this is not possible, two alternative formats should be provided (Adobe PDF) and an MS Word document (marked as a non-official version). Web Content Accessibility Guidelines 2.0 AA (WCAG 2.0) can be found at <http://www.w3.org/WAI/guid-tech.html>.

Annual reports are to be published on reporting entities' websites, with reports publicly available from the date they are tabled in the Legislative Assembly (see [section 6, Timing and Presentation of Annual Reports](#) for further guidance). Reporting entities must provide the link address of their annual report to CMTEDD Communications and Engagement at dx@act.gov.au by no later than one week prior to the date of publication. Outbound links to all annual reports will then be added by CMTEDD Communications and Engagement to the [ACT Open Government](#) website.

The Assembly Coordination Team, CMTEDD, will email advice to annual report contacts advising when annual reports have been presented in the Legislative Assembly and can be made available on reporting entity websites.

Contact for further information:	Office of Industrial Relations and Workforce Strategy, CMTEDD, psm@act.gov.au Assembly Coordination, CMTEDD, assemblycoordination@act.gov.au
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13 Territory Records

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

- Territory Records (Records Disposal Schedule – Government & Stakeholder Relations Records) Approval 2017 (No 1) <http://www.legislation.act.gov.au/ni/2017-84/default.asp>.
- Territory Records Advice: Websites and web content as records: https://www.territoryrecords.act.gov.au/_data/assets/pdf_file/0006/1218399/Retain-managing-web-content-as-records.pdf.

It is the responsibility of each reporting entity to ensure that a full copy of their annual report is captured in an official recordkeeping system. Reporting entities may choose to capture their annual report digitally (e.g., through an online recordkeeping system such as TRIM or Objective) or in hard copy.

Contact for further information:	Director of Territory Records, Territory Records Office, CMTEDD, Phone 620 70194
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14 Corrections

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

Reporting entities should make a case-by-case assessment of whether corrections required to an annual report constitute ‘minimal changes’ (a corrigendum).

When issuing a corrigendum or tabling a replacement annual report, the reporting entity must advise the Office of Industrial Relations and Workforce Strategy, CMTEDD in writing as soon as possible. The reporting entity should provide a minute/brief on the subject to the Deputy Director-General, Office of Industrial Relations and Workforce Strategy, CMTEDD for information only.

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.

Enquiries relating to the tabling of corrections in the Legislative Assembly should be directed to the Assembly Coordination Team, CMTEDD.

The revised annual report or corrigendum should be tabled by the responsible Minister in the Legislative Assembly as soon as possible after the reporting entity becomes aware of the need for the correction. At the same time, the revised annual report or corrigendum is to be placed on the reporting entity’s website. Replacement reports and corrigendum must be provided to the ACT Government Library and to the National Library of Australia.

Contact for further information:

Office of Industrial Relations and Workforce Strategy,
CMTEDD, psm@act.gov.au

Assembly Coordination, CMTEDD,
assemblycoordination@act.gov.au

15 Feedback

Details of a contact area and contact phone number should be clearly stated within the annual report to enable readers the opportunity to provide feedback on the report. The collation of such information may assist in compiling future annual reports.

Part 2 – Annual Report Requirements

Part 2 applies to the annual reports of all reporting entities (unless stated otherwise). This part does not apply to the State of the Service report (see Part 6).

A. Transmittal Certificate

All annual reports must include a transmittal certificate on the reporting entity letterhead signed by the Director-General, Chief Executive Officer, Statutory Office Holder, or agency head producing the report. Reports for public sector bodies 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 the relevant section of the [Annual Report Act](#) that the report has been made (e.g., section 6(1) for Director-General annual report, section 7(1) for public sector body annual report, section 8(1) for territory entity annual report);
- 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 year – including information provided for whole of government reporting;
- meets requirements of any other relevant legislative requirements; and
- must be presented to the Legislative Assembly by the Minister within 15 weeks of the end of the financial year in accordance with section 13 of the Annual Reports Act.

The transmittal certificate must also certify that fraud prevention has been managed in accordance with the [Public Sector Management Standards 2006](#) (repealed), part 2.3 (see section 113, [Public Sector Management Standards 2016](#)).

Minimum Requirement

The following text is a minimum requirement:

This report has been prepared in accordance with <section 6(1) [reference for administrative units], section 7(2) [reference for public sector bodies] or section 7D [reference for territory entity]> 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 [insert name of reporting entity].

I certify that information in the attached annual report, and information provided for whole of government reporting, is an honest and accurate account and that all material information on the operations of [name of reporting entity] has been included for the period [1 July 20xx to 30 June 20xx].

I hereby certify that fraud prevention has been managed in accordance with the [Public Sector Management Standards 2006](#) (repealed), Part 2.3 (see section 113, [Public Sector Management Standards 2016](#)).

Section 13 of the [Annual Reports \(Government Agencies\) Act 2004](#) requires that you present the Report to the Legislative Assembly within 15 weeks after the end of the reporting year.

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

B. Organisational Overview and Performance

Section B requires reporting entities to provide an overview of their organisation and its performance in relation to its long-term strategic direction and context, performance analysis against its short-term budget outputs, and financial management. This section is mandatory for all reporting entities and all annual reports must include the following subsections:

- B1 [Organisational Overview](#)
- B2 [Performance Analysis](#)
- B3 [Scrutiny](#)
- B4 [Risk Management](#)
- B5 [Internal Audit](#)
- B6 [Fraud Prevention](#)
- B7 [Freedom of Information](#)
- B8 [Community Engagement and Support](#)
- B9 [Aboriginal and Torres Strait Islander Reporting](#)
- B10 [Disability Inclusion Reporting](#)
- B11 [Multiculturalism Reporting](#)
- B12 [Period Products and Facilities \(Access\) Act Reporting](#)
- B13 [Work Health and Safety](#)
- B14 [Human Resources Management](#)
- B15 [Ecological Sustainability Reporting](#)

B1 Organisational Overview

Report descriptor: Reporting entities must provide an overview of their organisation, 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 reporting entity;
- the role, functions, and services of the reporting entity, incorporating clients and stakeholders;
- the organisational structure (chart), environment and the strategic planning framework (business/corporate/operational plans);
- a summary of the reporting entity's performance (inclusive of no progress data) in achieving its objectives and targets; and
- a brief description of the outlook, summarising current and future priorities and challenges.

Internal Accountability

The organisational overview must also include:

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

For public sector bodies with a governing or advisory board that provides advice to the Minister, the overview 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 financial statements and internal controls, including the composition and responsibilities of audit committees;
- audit arrangements including the approach adopted to identify areas of significant risk and arrangements in place to manage and monitor them;
- policies on the establishment and maintenance of appropriate ethical standards, including whether a Code of Ethics or Code of Conduct has been established;
- the resources that are made available to board members to assist them to carry out their duties, including access to independent professional or legal advice; and
- names and roles of significant committees.

Contact for further information:

Office of Industrial Relations and Workforce Strategy,
CMTEDD, psm@act.gov.au

B2 Performance Analysis

Report descriptor: Reporting entities must report on performance by addressing indicators (strategic objectives/indicators, output classes and accountability indicators) found in budget statements. Entities may include comment on the progress of other major projects/initiatives. This covers the highlights of the current reporting year and the future direction of the next reporting year. This subsection is expected to provide a holistic analysis of performance in relation to budget indicators, showing variances (including through statistics and graphs) and providing an explanation where accountability indicator targets have not been met.

A narrative should be included that provides a medium to long-term view of the reporting entity's 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 by linking it to the strategic objectives of the reporting entity. The Statement of Performance is a requirement under the Financial Management Act and is found in [Section C, Financial Management Reporting](#).

Contact for further information:

Office of Industrial Relations and Workforce Strategy,
CMTEDD, psm@act.gov.au

B3 Scrutiny

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

The focus is on tracking progress against commitments made by the government during the reporting year, including through:

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

Reporting entities must provide a summary of actions taken in relation to those recommendations relevant to the directorate/public sector body that the government has agreed to (including agreement in principle and agreement in part) during the reporting year.

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

- reporting entity;
- report number;
- title of the report; and
- reference to the directorate comment or Government Response/Submission title.

Under each report heading, the table should show:

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

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

For actions with a status ‘no longer required’, a brief explanation should be provided (e.g., overtaken by events or change in policy). For actions with a status ‘in progress’, provide a brief summary of actions that are outstanding, agreed timeframe for completion (where applicable) and progress to date against the timeframe.

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

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

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

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

Contact for further information:	Assembly Coordination, CMTEDD, assemblycoordination@act.gov.au
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B4 Risk Management

Basis of requirement: Australian Capital Territory Insurance Authority – Risk Management.

Report descriptor: The report on risk management should include:

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

Contact for further information:	ACT Insurance Authority, CMTEDD, ACTInsuranceAuthority@act.gov.au
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B5 Internal Audit

Basis of requirement: [Framework for Internal Audit Committee and Function](#).

More information can also be found under the [Financial Governance Guidelines – section of the Treasury website](#).

Report descriptor: The information on internal audit should include the following:

- internal audits that have been completed and reported to the Audit Committee during the financial year;
- internal audit arrangements (including Audit Committee charter and operations), references to risk review processes, and how they fit within the broader governance arrangements of the organisation;
- 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*	

- details of how members of the committee are remunerated or paid.

Note: * Observer is not mandatory.

Contact for further information:

Financial Reporting and Framework Branch, Finance and Budget group, CMTEDD,
natasha.bourke@act.gov.au

B6 Fraud Prevention

Report descriptor: Reporting entities must provide information on their fraud control and prevention policies and practices, including prevention strategies:

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

Reporting entities must provide information on fraud detection strategies including the number of reports or allegations of fraud or corruption received and investigated during the year and action taken and outcomes of any investigations.

Contact for further information:

Office of Industrial Relations and Workforce Strategy, CMTEDD, psm@act.gov.au

B7 Freedom of Information

Basis of requirement: [Freedom of Information Act 2016](#) (the FOI Act), section 96.

Report descriptor: Reporting entities must report on the operation of the FOI Act in relation to their organisation. The following data must be included:

Open Access Information - Section 96 (3)(a) (i), (ii) and (iii)

- Number of decisions to publish Open Access information.
- Number of decisions not to publish Open Access information.
- Number of decisions not to publish a description of Open Access information withheld.

FOI Applications received and decision type - Section 96 (3)(a) (iv), (vii), (viii) and (ix)

- Number of access applications received.
- Number of applications where access to all information requested was given.
- Number of applications where access to only some of the information requested was given (partial release).
- Number of applications where access to the information was refused.

FOI processing timeframe - Section 96 (3)(v) and (vi); Section 96 (3)(d)

- Total applications decided within the time to decide under section 40.
- Applications not decided within the time to decide under section 40.
- Number of days taken to decide over the time to decide in section 40 for each application.

Amendment to personal information - Section 96 (a)(x) and Section 96 (3)(e)

- Number of requests made to amend personal information, and the decisions made (e.g., amended, refused, notation added to record, other).

Reviews - Section 96 (3)(b); Section 96 (3)(c)

- Number of applications made to Ombudsman under section 74 and the results of the application (e.g., affirmed, varied, set aside, and substituted, withdrawn, other).
- Number of applications made to ACAT under section 84 and the results of the application (e.g., affirmed, varied, set aside, and substituted, withdrawn, other).

Fees - Section 96 (3)(f)

- Total charges and application fees collected from access applications.

Reporting entities must include details in their report outlining the process on how to lodge FOI requests with the reporting entity. This should include a link to an online web page with more information, including a link to the FOI Disclosure Log for the reporting entity.

The ACT Ombudsman is also required to report on the operation of the FOI Act (section 67).

Reporting entities must provide the Ombudsman the data referred to above plus any additional FOI data requested by the Ombudsman.

The Ombudsman will provide reporting entities with an FOI annual reporting template to collect the required information from reporting entities. This will be provided to reporting entities as soon as practicable in the reporting year. The completed template must be provided to the Ombudsman within 3 weeks after the end the reporting year.

Contact for further information:

Civil Law, Legislation, Policy, and Programs, JACSD
Phone 620 78303
ACT Ombudsman
Phone 5119 5519 or email actfoi@ombudsman.gov.au

B8 Community Engagement and Support

Report descriptor: The purpose of this subsection is to demonstrate ACT Government commitment to developing programs and policies by actively supporting and engaging with the broader ACT community. Reporting must provide information on the activities of reporting entities in supporting the community or community organisation through grants and financial assistance. Where engagement has been delivered by multiple areas of government, there should be consistency in information and results.

Community Engagement Activities

There should be a narrative assessment of major/significant community engagement activities undertaken by the reporting entity during the reporting year, where the community's input will have genuine influence on a policy or program. For each community engagement 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, YourSay Community Panel, YourSay Community Conversations website);
- stakeholder group and the approximate number of people/organisations who participated in the engagements;
- the outcome/results of the engagements; and
- how the results were or will be used to influence decisions.

The reporting entity is best placed to determine whether a community engagement activity is major or significant for the purposes of the annual report. The following points may assist:

- **Considered major/significant activities** – will usually have been categorised as per the Whole of Government Communications & Engagement Framework, be contained in the Whole of Government Communications & Engagement Plan, use a variety of engagement tools (online, face-to-face, social media, forums etc.) and have an allocated budget or dedicated staff resource.
- **Not considered major/significant activities** – are often Community relations and other community building activities where the primary purpose is to inform or facilitate interactions with the government, such as information presentations to Community Councils or other interest groups, informal meetings with stakeholders, tours of ACT Government facilities, volunteer groups and general advertising or communications activities. These should be reported in the directorate-specific annual reports.

Community Support Initiatives: Grants and Sponsorship

For the community support initiatives, reporting entities must provide descriptive information on the grants/assistance/sponsorship programs provided during the financial year. For each grants program, reporting entities must provide information on the recipient, project title, project purpose (summary) and amount of the grant.

Note: Details of Service Funding Agreements (SFAs) are not to be included. Details of SFAs with a value of \$25,000 or more should be provided to Procurement ACT, CMTEDD, for inclusion on the ACT Government Contracts Register.

Reporting entities should be reporting amounts as GST exclusive. Reporting Agencies are to clearly indicate if the reported amount is either GST exclusive or inclusive.

Reporting entities should use the following template to provide information on grants/assistance/sponsorship programs:

[Title of Program e.g., ACT Arts Program]

[Description of Program e.g. The ACT Arts Program promotes the Arts in the ACT]

Recipient	Project Purpose/Summary	Term of Grant (if applicable)	Amount (\$)
e.g., ABC Writers Group	e.g., Young Writers Program to provide development opportunities for young writers in the ACT.	If it is a multi-year grant – note the period of the grant. If an annual grant – note the financial year.	e.g., 10,000

Contact for further information:

ACT Government Grants,
<http://www.act.gov.au/grants>

B9 Aboriginal and Torres Strait Islander Reporting

Basis of requirement: Reporting entities must report annual progress under the ACT Aboriginal and Torres Strait Islander Agreement 2019 – 2028 (ACT Agreement) and the National Agreement on Closing the Gap (National Agreement). This is done through the Impact Statement and through the ACT Annual Report for the National Closing the Gap Agreement coordinated by the Office of Aboriginal and Torres Strait Islander Affairs for the ACT Public Service.

Report descriptor: For 2024-25 reporting entities with obligations under both Agreements must report on how actions and programs undertaken relate to the implementation of the Priority Reforms.

Reports must include:

- work undertaken to improve areas that are not on track in their responsibility under the ACT Agreement;
- engagement undertaken to understand the environment and evidence used to inform actions to address issues impeding progress towards targets; and
- findings from work undertaken that supports the rationale of our actions and how they connect to the National Agreement Priority Reform areas.

This reporting format was optional in 2023-24 and is the new requirement for 2024-25 reporting period.

Note: Reporting entities may still include Aboriginal and Torres Strait Islander programs/projects/initiatives in other sections of the annual report where relevant but should refer readers to this subsection for a comprehensive overview of progress during the reporting year.

Contact for further information:

Office of Aboriginal and Torres Strait Islander Affairs, CSD,
ACTAboriginalAgreement@act.gov.au
[ACT Aboriginal and Torres Strait Islander Agreement](#)

B10 Disability Inclusion Act 2024 Reporting

Basis of requirement: [Disability Inclusion Act 2024](#) , section 18.

Commencement of *Disability Inclusion Act 2024* provides reporting entities with a legislated framework to address barriers to, and promote the inclusion of, people with disability in the ACT.

Report descriptor: Reporting entities must report on progress and measures taken to support the development and implementation of Disability Inclusion Strategies and Disability Inclusion Plans.

Reports must include:

- a statement describing measures taken by the director general of an administrative unit to:
 - support the development and implementation of disability inclusion strategies; and
 - develop and implement a disability inclusion plan.
- a public sector body must include a statement describing measures taken to:
 - support the development and implementation of disability inclusion strategies; and
 - for a public sector body headed by a public sector employer—develop and implement a disability inclusion plan.
- an annual report must also include any information prescribed by regulation.

Directors-General and public sector bodies annual report statements should include the measures taken to support the development and implementation of Disability Inclusion Strategies and Disability Inclusion Plans to reduce barriers, promoting diversity and inclusion. This may include:

Disability Inclusion Strategies

- an update on current status of implementation (as the lead agency);
- information on particular actions (as an action owner) of a disability inclusion strategy such as ACT Disability Strategy, ACT Health Strategy, ACT Disability Justice Strategy and ACT Inclusive Education Strategy (with link to current progress report); or
- actions taken to assist in the development of a new strategy including background research and community consultation.

Disability Inclusion Plans

- For existing plans- statement on actions taken to review and update plans consistent with Act including staff training and community consultation with link to current/refreshed Disability Inclusion Plan/s.
- For new plans- statement on actions taken to develop new plan/s including purpose or focus of plan/s (internal and or external; service and or product) including staff training and community/ staff consultation reports.

Note: Transitional arrangements are in place for the 2025, noting key elements are required to be operational as soon as possible from 17 March 2025. To assist with this reporting requirement entities may find the format set out in [Attachment E](#) useful. The Office for Disability is available to provide further support.

Contact for further information:

Office for Disability, CSD
officefordisability@act.gov.au

B11 Multiculturalism Act 2023 Reporting

Basis of requirement: [Multiculturalism Act 2023](#)

The *Multiculturalism Act 2023* was introduced in 2023 and commits the ACT Government to a whole-of-government approach to reporting. This includes reporting on the Charter for Multiculturalism to ensure the ACT continues to grow as an inclusive jurisdiction which values and promotes cultural and linguistic diversity.

The Minister for Multicultural Affairs must also present to the Legislative Assembly an annual statement about progress implementing the legislation, government priorities and strategies to promote multiculturalism during the financial year.

Report descriptor: Reporting entities must report on [part 4, section 15 of the Multiculturalism Act 2023](#), to reflect their work to promote the Multiculturalism Act.

Reports must include:

- summary of consultation with the Ministerial Advisory Council for Multiculturalism, other administrative units, territory agencies and the ACT community about how multiculturalism can be promoted; and
- a summary of comments received from any consultation and actions taken in response.

All entities should report on outlined key pieces of work where government programs and policies will make a positive difference to the lives of the ACT Multicultural Community as outlined in the Charter, namely:

- valuing the contributions, backgrounds, and experiences of all community members;
- demonstrates the benefits that diversity brings to our civic, cultural, economic, educational, political, and social life;
- creates and evolves a harmonious and unified community based on mutual respect, trust and understanding; and
- ends racism and other forms of unlawful discrimination.

Note: To assist with this requirement, entities may find the format set out in [Attachment F](#) useful for capturing progress from different areas.

Contact for further information:

Multicultural Affairs, CSD,
MA@act.gov.au

B12 Period Products and Facilities (Access) Act Reporting

Basis of requirement: [Period Products and Facilities \(Access\) Act 2023](#)

Report descriptor: All entities must include a statement in their annual report detailing the measures they have taken during the reporting year to comply with the *Period Products and Facilities (Access) Act 2023*. Statements should report on key pieces of work to reduce period poverty in the ACT namely:

- providing free access to period products in the community, including educational premises, public hospitals and public health facilities.
- offering access to relevant facilities in the workplace.
- providing access to information about menstruation, such as information about healthcare services, menstrual hygiene and leave entitlements for employees.

Contact for further information:

Office for Women, CSD,
women@act.gov.au

B13 Work Health and Safety

Report descriptor: Reporting entities 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 finding by the regulator of a 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 finding by the regulator of a failure to comply with an enforceable undertaking under Part 11;
- any findings by the regulator of a failure to comply with a safety duty under Part 2 Division 2.2, 2.3 or 2.4;
- any instances of a failure to address any finding of failing to comply with a safety duty under Part 2 Division 2.2, 2.3 or 2.4; and
- what is being done/was done to address the failures.

Reporting entities should also report on the following:

- worker consultation arrangements;
- the number of elected Health and Safety Representatives;
- the number of resources dedicated to WHS functions;
- the number of WHS audits and their type;
- the top three risks (and what they are doing about them);

- 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 Health and Safety Act 2011; and
- details of injury prevention programs initiated or implemented during the year to improve its return-to-work performance.

Reporting entities that pay a first-tier workers compensation premium and have 500 or more full time equivalent employees are also required to report on performance against the following ACTPS Work Health Safety and Wellbeing Strategy target:

Target - a reduction of at least 10 per cent in the incidence of serious workplace injury.

Relevant reporting entities will receive the data for reporting against the target and should provide an explanation for any failure to meet a required target.

Contact for further information:

Office of Workplace Safety and Industrial Relations, CMTEDD,
workincidentreporting@act.gov.au

B14 Human Resources Management

Report descriptor: Reporting entities must describe their approach to human resources management and workforce planning, including how the workforce profile is aligned and managed to meet the reporting entity's objectives. Reporting entities should include in their analysis progress on attraction and retention strategies (ARins), workforce forecasting, identification of key capability areas and the implementation of specific employment strategies (including people with disability, apprenticeships and traineeships).

Reporting entities must include the following information at a minimum:

- Full-time equivalent (FTE) and headcount by branch;
- FTE and headcount by gender;
- headcount by classification and gender;
- headcount by employment category and gender;
- headcount by diversity group (Aboriginal and/or Torres Strait Islander people, staff with culturally and linguistically diverse backgrounds, people with disability; age group);
- average length of service; and
- recruitment and separation rates for the agency.

If a reporting entity does not contribute or provide input into the State of the Service Report, the entity must include in their report information on Attraction and Retention Incentives (ARins), Special Employment Arrangements (SEAs), a benefit under an Australian Workplace Agreement (AWA) and/or any other instrument that provides an employee with remuneration that is supplementary to their salary as defined in the relevant enterprise agreement.

Reporting entities 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 reporting entity.

Reporting entities are requested to report on:

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

Personal information such as employee names, classifications or **any other information which may cumulatively identify personal information about an individual** (i.e., their diversity status) must not be reported in annual reports. If a reporting requirement cannot be met for privacy reasons, this should be clearly stated in the compliance statement of the annual report.

Gender Action Plan and Gender Impact Assessment Reporting

Reporting entities with workforces comprising over 100 employees are to report the following information:

- the reporting entity's gender pay gap (whole organisation and by classification group);
- the overall workforce gender composition and composition by classification group (ratio of women, men, and non-binary people).

Details about the development and implementation and progress against the entity's Gender Action Plan.

- reporting entities should provide information about what organisational research/evidence they considered (their gender impact assessment process) to develop the Gender Action Plan; and
- progress on achieving the clear and measurable goals contained within the Gender Action Plan (i.e., changes in workforce composition for gender-segregated occupations, gender pay gaps for Aboriginal and/or Torres Strait Islander women and Culturally and Linguistically Diverse women).

Contact for further information:

Office of Industrial Relations and Workforce Strategy,
CMTEDD, psm@act.gov.au

B15 Ecological Sustainability Reporting

Basis of requirement: [Commissioner for Sustainability and the Environment \(CSE\) Act 1993](#), section 23; [Climate Change and Greenhouse Gas Reduction Act 2010](#); and [Environment Protection Act 1997](#).

Report descriptor: Reporting entities must report on the following:

- requests for staff to assist in the preparation of the State of the Environment Report;
- assistance provided in response to such a request;
- investigations carried out by the Commissioner of any activities carried out by the reporting entity;

- recommendations made by the Commissioner following an investigation of the reporting entity's activities; and
- any actions taken in response to those recommendations.

The ACT Government is committed to sustainable development of the ACT and encourages directorates and public sector bodies to embed sustainability in their decision-making processes. The commitment was translated into a legislative responsibility for directorates and public sector bodies to develop policies and programs to promote ecologically sustainable development through the [Commissioner for Sustainability and the Environment \(CSE\) Act 1993](#), [Climate Change and Greenhouse Gas Reduction Act 2010](#) and the [Environment Protection Act 1997](#) (the Environment Protection Act).

Ecologically sustainable development means the effective integration of economic, social, and environmental considerations in decision-making processes.

This section of the annual report should outline:

- how reporting entity's actions and operations accord with legislation and with ecologically sustainable development principles;
- the contribution of reporting entity's outputs to meet ecologically sustainable development;
- the effects of the reporting entity's outputs on ecologically sustainable development;
- identification of any measures taken to minimise the impacts of these effects;
- description of mechanisms used for reviewing and increasing the effectiveness of these measures; and
- a statement about the accuracy of data, which is: confidence level.

Under the [ACT Government Zero Emissions Framework](#), the ACT Government is committed to achieving net zero emissions in its own operations by 2040. This means demonstrating leadership in reducing greenhouse gas emissions and supporting the achievement of the territory's legislated greenhouse gas reduction targets. Data must be provided in the format outlined in [Attachment C](#). Detailed guidance is also available at [Attachment C](#).

If a reporting entity occupies a proportion of a whole building, and specific data for that entity's utility use and emissions cannot be separated out, the entity can calculate data based on the area of the building that they occupy (for example, 5% of Dickson Office Block). If the data is unable to be collected, at either building or reporting entity level, an explanation of data difficulties should be provided, and the mechanisms being pursued to ensure data collection in future years.

Support Services: The Zero Emission Government Team is available to provide support to agencies in the preparation of data for annual reports.

For further information, contact the Zero Emissions Government Team on the details below.

Contact for further information:

Zero Emissions Government, EPSDD,
esp@act.gov.au
 Phone: 620 58902
 Commissioner for Sustainability and the Environment,
envcomm@act.gov.au
 Phone: 6207 2626

1. Financial Management Reporting

This applies to all reporting entities that have financial reporting obligations under the [Financial Management Act 1996](#). Territory-owned corporations have financial reporting obligations under the [Territory-owned Corporations Act 1990](#) and the Annual Report Directions.

The Financial Management Act uses different terms to describe public sector bodies and territory entities. As defined in Section 3 of the [Financial Management \(Territory Authorities\) Guidelines 2020 \(No 2\)](#), the following are territory authorities:

- (a) ACT Gambling and Racing Commission;
- (b) ACT Insurance Authority;
- (c) ACT Teacher Quality Institute;
- (d) Building and Construction Industry Training Fund Authority;
- (e) Canberra Institute of Technology;
- (f) Cemeteries and Crematoria Authority;
- (g) City Renewal Authority;
- (h) Cultural Facilities Corporation;
- (i) Independent Competition and Regulatory Commission for the Australian Capital Territory;
- (j) Legal Aid Commission (A.C.T.);
- (k) Long Service Leave Authority;
- (l) Motor Accident Injuries Commission;
- (m) Office of the Work Health and Safety Commissioner (to be known as WorkSafe ACT);
- (n) Public Trustee and Guardian for the Australian Capital Territory;
- (o) Suburban Land Agency; and
- (p) University of Canberra.

It is the responsibility of reporting entities to check whether they are a directorate, territory authority or a territory-owned corporation for the purpose of the Financial Management Act, *Territory-owned Corporations Act 1990*, the [Financial Management \(Directorates\) Guidelines 2019 \(No2\)](#) and the [Financial Management \(Territory Authorities\) Guidelines 2020 \(No 2\)](#). Financial Management reporting details may be contained in a separate volume.

C1 Management Discussion and Analysis

Basis of requirement: [Management Discussion and Analysis – Better Practice Guideline](#)

Report descriptor: Reporting entities must prepare a Management Discussion and Analysis (MD&A). The MD&A provides a high-level, strategic focussed narrative of the financial results and health of a directorate or territory 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(4), 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 directorate/public sector body.

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*) applying to an audit of a financial report. Consequently, the MD&A should be provided with the certified financial report presented to the Audit Office in accordance with the Treasury timetable outlined for Annual Financial Statements.

Contact for further information:

Financial Reporting and Framework Branch, Finance and Budget Group, CMTEDD, natasha.bouke@act.gov.au

C2 Financial Statements

Basis of requirement: [Financial Management Act 1996](#); [Territory-owned Corporations Act 1990](#); ACT Government Accounting Policies; and ACT Model Financial Statements www.treasury.act.gov.au/accounting.

Report descriptor: Those directorates, territory authorities and territory-owned corporations that are required to prepare annual financial statements for the year must include those statements in the relevant annual report. The annual financial statements must be accompanied by the respective Auditor-General's independent audit report for the year, a Statement of Responsibility by the Director-General/Chief Executive/Chairperson, a Statement by the Chief Finance Officer and together these should be provided at the front of financial statements section of the annual report consistent with the presentation of the ACT Model Financial Statements. To improve accessibility, a table of contents page is required to be included with the financial statements, an example can be found in the ACT Model Financial Statements.

The annual financial statements of directorates, territory authorities and territory-owned corporations must be prepared in accordance with:

- relevant legislation;
- the accounting pronouncements of the Australian Accounting Standards Board; and
- the end of financial year timetable set by CMTEDD.

Directorates and territory authorities must also prepare their annual financial statements in accordance with the:

- ACT Model Financial Statements;
- ACT Government Accounting Policy Papers;
- ACT Government Accounting Guidance Papers;
- ACT Government Accounting Disclosure Papers; and
- relevant guidance released through Treasury memoranda.

Directorates and Territory authorities should use the ACT Accounting Papers and ACT Model Financial Statements as tools to meet their annual reporting requirements. The ACT Model Financial Statements is a model set of 'general purpose financial statements' which are concerned with providing information to meet the common needs of primary users who rely on information communicated to them by an agency's financial statements. One of the primary users is considered to be the Legislative Assembly. The ACT Model Financial Statements assists with the comparability of information across ACT Government agencies. The format and content prescribed in the Model is to be followed considering relevance and materiality considerations. The ACT Model Financial Statements states that the amounts in financial statements may be rounded to the nearest \$1,000 provided:

- rounding is applied consistently; and
- the level of rounding is clearly indicated.

Directorates and territory authorities must meet the requirements set out in the following sections of the Financial Management Act in relation to their financial statements:

For Directorates—sections 27-30.

For Territory authorities—sections 63-66.

Territory-owned corporations must meet the requirements under section 22 of the [Territory-owned Corporations Act 1990](#), as well as the requirements in Chapter 2M 'Financial Reports and Audit' of the *Corporations Act 2001*.

Contact for further information:

Financial Reporting and Framework Branch, Finance and Budget Group, CMTEDD, natasha.bourke@act.gov.au

C3 Capital Works

Report descriptor: Reporting entities (other than a territory-owned corporation) with capital works must provide an informed review of their capital works program expenditure, and highlight achievements during the year, particularly from the view of key stakeholders and service delivery.

Reports should be structured in the following format and include:

1. Completed projects:
 - show all projects with direct budget funding completed during the year;
 - show final costs versus original estimates; and
 - show completion dates versus original estimates.

- Works still in progress at year end:
 - show year of approval;
 - show revised completion dates; and
 - show revised total project value.
2. A reconciliation of approved financing, expenditure, and the directorate/public sector body's financial statements.
 3. 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.

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 territory capital works projects may be relevant.

The Reconciliation Schedules

Reporting entities are required to provide reconciliations of:

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

Contact for further information:

Budget and Infrastructure Coordination Branch, Finance and Budget Group, CMTEDD,
#cmteddbudgetcoordinationteam@act.gov.au

C4 Asset Management

Basis of requirement: [Financial Management Act 1996](#).

Report descriptor: Reporting entities (other than a territory-owned corporation) must report on their Asset Management Strategy and address any additional asset management reporting obligations included in other reporting entity documents. Reports should be structured in the format and include (but are not limited to) the provision set out in [Attachment D](#).

Contact for further information:

Budget and Infrastructure Coordination Branch, Finance and Budget Group, CMTEDD,
#cmteddbudgetcoordinationteam@act.gov.au

C5 Government Contracting

Basis of requirement: [Government Procurement Act 2001](#), [Government Procurement Regulation 2007](#) and other procurement-related legislation.

Report descriptor: Reporting entities (other than a territory-owned corporation) must report on their procurement and contracting activities. Projects which are exclusively funded by the Commonwealth or other territory entities should not be reported on, nor services provided by another ACT Government directorate/public sector body.

The ACT Government Contracts Register records ACT Government Contracts with suppliers of goods, services and works with a value of \$25,000 or more.

Where relevant, reports should direct readers to contract data available from the Contracts Register with the following text:

The online ACT Government Contracts Register records contracts with suppliers of goods, services and works, with a value of \$25,000 or more.

A full search of [entity name] contracts notified with an execution date from 1 July 2024 to 30 June 2025 can be made at <https://www.tenders.act.gov.au/contract/search>.

Reporting entities should review their data on the contracts register and ensure the data is current and complete.

In the case of changes to Administrative Arrangements during the reporting year, reporting entities should contact the Tenders ACT Team prior to 1 July for advice on extracting the relevant data.

Compliance with Government Procurement Act 2001

The term 'territory entity' is defined in section 6 of the *Government Procurement Act 2001*.

As required under section 44 of the *Government Procurement Act 2001*, each territory entity must report on the territory entity's compliance with the *Government Procurement Act 2001* during the year, including:

- a statement about whether the territory entity has complied with the *Government Procurement Act 2001* during the reporting year; and

- if the territory entity has not complied with the *Government Procurement Act 2001* during the reporting year—details about how and why the entity has not complied with the *Government Procurement Act 2001*.

If the entity has complied with *Government Procurement Act 2001* during the reporting year, the Territory entity must use the following text:

The [territory entity] has complied with the Government Procurement Act 2001 during the reporting year.

The Territory entity must use the following text and table format to record any non-compliances with the *Government Procurement Act 2001* during the reporting year:

The [territory entity] has complied with the Government Procurement Act 2001 during the reporting year, except as specified below:

Description of non-compliance	Section and subsection of <i>Government Procurement Act 2001</i> to which the non-compliance relates e.g. 'Section 8(5)'	Reason for non-compliance	Steps taken to rectify non-compliance

Secure Local Jobs Code

Reporting entities must report on any exemptions from the Secure Local Jobs Code requirements under section 22H of the *Government Procurement Act 2001*. The report should list each exemption granted to the reporting entity under section 22H, the reason for the exemption and whether the reporting entity complied with the requirements to notify the Secure Local Jobs Code Registrar and council.

If no exemptions have been provided, the annual report should specifically note this.

Aboriginal and Torres Strait Islander Procurement Policy

Reporting entities must report on the [Aboriginal and Torres Strait Islander Procurement Policy's](#) (Policy) three performance measures. The measures are:

- the number of unique Aboriginal and Torres Strait Islander Enterprises that respond to the reporting entity's tender and quotation opportunities;
- the number of unique Aboriginal and Torres Strait Islander Enterprises attributed a value of addressable spend in the financial year; and
- percentage of the financial year's addressable spend which is spent with Aboriginal and Torres Strait Islander enterprises.

The Policy describes how each measure is to be calculated.

To enable Procurement ACT to meet its whole of government reporting obligations under the Policy, the above information on the measures, along with the substantiating data, should be provided to Procurement ACT within 14 calendar days of the publishing of each Annual Report.

Contact for further information:

Procurement ACT, CMTEDD, Phone 620 79000 (option 7) or procurementact@act.gov.au.
Secure Local Jobs Code Registrar, CMTEDD, Phone 620 73867 or securelocaljobs@act.gov.au.

C6 Statement of Performance

Basis of requirement: [Financial Management Act 1996](#); and [Strengthening Performance and Accountability: A Framework for the ACT Government](#).

Report descriptor: The annual statement(s) of performance must be accompanied by the respective Auditor-General's limited assurance report and together these must be provided at the beginning of the statement(s) of performance. The annual statement of performance must be prepared in accordance with the Financial Management Act, the Strengthening Performance and Accountability Framework and the end of financial year timetable set by CMTEDD.

Directorates and territory authorities must meet the disclosure requirements set out in the following sections of the Financial Management Act:

- for Directorates—sections 30A-30D.
- for territory authorities—sections 68-71.

Directorates

A directorate's statement of performance must include, for each class of outputs provided during the year:

- a comparison of the actual annual performance against the projected performance contained in the budget papers for the year; and
- 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 2019](#) specifies that the statement of performance reports on a directorate's accountability indicators only and does not include strategic indicators. In addition, it outlines that while the cost and appropriation information is included in the statement of performance for completeness, these are not accountability indicators.

Territory Authorities

The statement of 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 budget and/or 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 include a statement of the performance of the authority in providing each class of outputs set out in the authority's budget for the year and 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 2019](#) clarifies that the performance criteria 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 listed in the statement of intent for the authority for the year. In addition, these guidelines outline that while the cost and appropriation information is included in the statement of performance for completeness, these are not accountability indicators.

The guidelines also state that for non-prescribed territory authorities, the Auditor-General will provide a Limited Assurance Report on the results of the performance criteria and other measures included in the authority's statement of intent.

Prescribed territory authorities are set out in the [Financial Management \(Territory Authorities prescribed for Outputs\) Guidelines 2020](#).

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

Contact for further information:

Financial Reporting and Framework branch, Finance and Budget Group, CMTEDD, natasha.bourke@act.gov.au

Part 3 – Reporting by Exception

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

Dangerous Substances

Basis of requirement: [Dangerous Substances Act 2004](#), section 200.

Application: A reporting entity (other than a territory-owned corporation) that has been issued with a notice of non-compliance.

Report descriptor: A reporting entity that commits an infringement notice offence against the *Dangerous Substances Act 2004* must provide a statement of the number of notices of non-compliance serviced and matter to which each notice related.

Contact for further information:	WorkSafe ACT, Phone 620 54261
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Medicines, Poisons and Therapeutic Goods

Basis of requirement: [Medicines, Poisons and Therapeutic Goods Act 2008](#), section 177.

Application: A reporting entity (other than a territory-owned corporation) that has been issued with a notice of non-compliance.

Report descriptor: Reporting entities that commit an infringement notice offence against the *Medicines, Poisons and Therapeutic Goods Act 2008* must provide a statement of the number of notices of non-compliance serviced and the matter to which each notice related.

Contact for further information:	Health Protection Service, Population Health Health Directorate, Phone 620 51700
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Part 4 – Annual Report Requirements for Specific Reporting Entities

Part 4 sets out the reporting requirements on subjects that only apply to the annual reports of specific reporting entities.

The Compliance Statement of the annual report must show which sections of the Directions apply and the location of each section. For the sections that do not apply to a reporting entity, the headings and content can be omitted provided that it is indicated within the compliance statement. For information on the Compliance Statement, including an [example](#), see [section 10 Compliance Statement](#) under Part 1 of the Directions.

Note: There are specific directorates and public sector bodies with annual reporting requirements found in legislation other than the Directions and the [Financial Management Act](#). A list of these reporting entities and the relevant legislation are in the table below.

Administrative Unit or Public Sector Body	Legislation	Section
Australian Capital Territory Architects Board	Architects Act 2004 and Architects Regulation 2004	67 and regulation 12
City Renewal Authority	City Renewal Authority and Suburban Land Agency Act 2017	14
Commissioner for Sustainability and the Environment	Commissioner for the Sustainability and the Environment Act 1993	20
Community Services Directorate	Senior Practitioner Act 2018	50
	Children and Young People Act 2008	149
Gambling and Racing Commission	Gambling and Racing Control Act 1999	46(2)
	Gaming Machine Act 2004	54 and 163G
Independent Competition and Regulatory Commission	Independent Competition and Regulatory Commission Act 1997	9
Justice and Community Safety Directorate	Terrorism (Extra Temporary Powers) Act 2006	98
	Victims of Crime Act 1994 and Victims of Crime Regulation 2000	21 and regulation 49
	Corrections Management Act 2007	26
Public Trustee and Guardian	Confiscation of Criminal Assets Act 2003	104
Suburban Land Agency	City Renewal Authority and Suburban Land Agency Act 2017	44
Office of the Work Health and Safety Commissioner	Work Health and Safety Act 2011	2.41

Chief Minister, Treasury and Economic Development

Covert Surveillance Authorisations issued to ACT Employers

Basis of Requirement: [Workplace Privacy Act 2011](#).

Application: Chief Minister, Treasury and Economic Development Directorate.

Report descriptor: An annual report prepared by the Director-General of the Chief Minister, Treasury and Economic Development Directorate must include the number of covert surveillance authorisations issued (including the kind of surveillance device authorised if applicable) by the Magistrates Court during the financial year.

Education

Investigation of Complaints

Basis of Requirement: [Education Act 2004](#), section 22.

Application: Education Directorate.

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

Teacher Quality Institute

Basis of Requirement: [ACT Teacher Quality Institute Act 2010](#).

Application: Teacher Quality Institute.

Report descriptor: A report prepared by the Institute must include:

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

Health

Mental Health

Application: Chief Psychiatrist and Care Coordinator.

Report descriptor: The Chief Psychiatrist and Care Coordinator must include statistics in relation to people who have a mental illness/dysfunction during the year. The Chief Psychiatrist is also required to provide details of any arrangements with other states or territories during the year in relation to people who have a mental illness.

Justice Agencies

Basis of Requirement: Section 18(i) [Victims of Crime Act 1994](#) (the Act).

Report descriptor: Justice agencies must include agency complaints in the annual report. This requires a statement of how many written justice agency complaints were made to the agency in the reporting year.

For each written complaint made;

- a) the right in relation to which the complaint was made; and
- b) whether the agency resolved the complaint;

- c) written justice agency complaint includes a justice agency complaint made orally by a victim and recorded in writing by a justice agency.

The justice agency must not include any information that would identify a complainant or a victim of an offence.

Care and Carer Support Agencies

Application: Care and Carer Support Agencies as prescribed in the [Carers Recognition Act 2021](#), including:

- a) Public Sector Support Agencies - ACT Government organisations, including directorates responsible for the assessment, planning, delivery, management and review of support services and programs or policies in relation to people in care relationships.
- b) Funded Support Agencies - Organisations funded by a public sector support agency that are responsible for providing a support service or program with a direct impact on people in care relationships.
- c) Secondary Support Agencies - Organisations contracted or funded by funded support agencies to provide the support service or programs for which funded support agencies are responsible.

Basis of Requirement: [Carers Recognition Act 2021](#) (the Act).

Report descriptor: A care and carer support agency must, in each reporting year for the agency, prepare a report on the agency's compliance with its obligations under section 10 of the Act.

If the agency is a public sector support agency this must be included in the agency's annual report for the year.

City Centre Marketing and Improvements Levy

Application: City Renewal Authority for the 2024-25 reporting year.

Report descriptor: A report prepared by the City Renewal Authority and approved by the authority board must include a report on the City Centre Marketing and Improvements Levy.

Gambling and Racing

Application: Gambling and Racing Commission (the Commission).

Report descriptor:

- 1) The Commission must include in its annual report a statistical summary of complaints lodged in relation to compliance with a gaming law (section 31 of the [Gaming and Racing Control Act 1999](#)) and the results of any investigations resulting from them.
- 2) The Commission must include the following information in relation to the problem gambling assistance fund:
 - the amounts that were paid into the fund during the year;
 - who paid the amounts;
 - who elected to pay an amount under section 163AA (Problem gambling assistance fund—annual payment option);
 - the amounts that were paid out of the fund during the year;

- who the amounts were paid to; and
- the purposes for which the amounts were paid.

Ministerial and Director-General Directions

Application: Reporting entities (other than a territory-owned corporation) with responsibilities under the following Acts:

- [ACT Teacher Quality Institute Act 2010](#);
- [Board of Senior Secondary Studies Act 1997](#);
- [Cultural Facilities Corporation Act 1997](#);
- [Director of Public Prosecutions Act 1990](#);
- [Education Act 2004](#);
- [Gambling and Racing Control Act 1999](#);
- [Nature Conservation Act 2014](#); and/or
- [Planning Act 2023](#).

Report descriptor: Reporting entities with responsibilities under the above Acts must report on Ministerial Directions and include:

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

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

Ministerial Directions given under the *Planning Act 2023* are reported in the Chief Planner's Annual Report (Annexed Report to EPSDD).

Public Land Management Plans

Basis of requirement: [Planning Act 2023](#), Chapter 11; and [Nature Conservation Act 2014](#) (Nature Conservation Act), Chapter 8.

Under the Planning Act 2023, a custodian for an area of land is an administrative unit or other public sector body with administrative responsibility for land in the ACT that is unleased land, public land, or both. The custodian must prepare plans of management and reserve management plans, under the Planning Act (section 389) and the Nature Conservation Act (section 177) respectively. Both the Planning Act and the Nature Conservation Act detail what must be included in their respective management plans for public land.

Application: Reporting entities (other than a territory-owned corporation) required to develop public land management plans under the Planning Act and the Nature Conservation Act.

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

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

c) the title of any draft public land management plan.

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

Contact for further information:	Environment Division, EPSDD, Phone 620 50805
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Urban Forest Act 2023 Reporting

Basis of Requirement: [Urban Forest Act 2023](#), section 41.

Application: Transport Canberra and City Services and Environment Planning and Sustainable Development.

Report descriptor: The report must be prepared by the director-general for a financial year that includes:

- (a) the total amount paid under financial settlements for the year;
- (b) the total amount used for a purpose mentioned in section 40 for the year;
- (c) the total number of trees, and the location of each tree, agreed to be planted under any on-site canopy contributions for the year;
- (d) the total number of trees, and the location of each tree, approved for removal under canopy contribution agreements for the year;
- (e) the total number of exemptions from the requirement to enter into a canopy contribution agreement, and the reason for each exemption, given under section 39 for the year; and
- (f) any other information prescribed by regulation.

Contact for further information:	Transport Canberra and City Services, TCCS, City Presentation Branch Daniel Iglesias, Executive Branch Manager Daniel.Iglesias@act.gov.au
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Part 5 – Whole of Government Annual Reporting

Part 5 requires whole of government reporting on specific subject matter by particular reporting entities. Whole of government annual reporting is appropriate for information on multi-directorate initiatives and allows for a coordinating directorate to present particular information in the one place on behalf of the ACT Government's 'one government' approach.

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

The information prepared by the reporting entity must be approved by the reporting entity's Director-General, Chief Executive Officer, Statutory Office Holder, or agency head, and provided to the coordinating directorate in a timely manner. Information provided by a reporting entity remains the responsibility of the reporting entity's Director-General, Chief Executive Officer, Statutory Office Holder, or agency head.

The coordinating directorate will present the information in their report. All other reporting entities are not required to repeat this information in their own annual reports, provided that it is presented in a whole of government annual report.

Territory-owned corporations and public sector bodies that do not participate in whole of government annual reporting may still have legislative obligations to report on the subjects below. These reporting requirements must be contained within their own annual report.

Bushfire Risk Management

Basis of requirement: [Emergencies Act 2004](#).

Application: The Strategic Bushfire Management Plan 2019-2024 (SBMP) is a requirement of the *Emergencies Act 2004*, and its contents are defined within the Act. The SBMP is the overarching document that directs all levels of bushfire planning in the ACT. Its purpose is to provide a strategic framework to protect the ACT community from bushfires and reduce resulting harm to the physical, social, cultural, and economic environment of the territory. To achieve this, the SBMP sets objectives and actions for:

- agency and community preparation and response for bushfires;
- bushfire hazard assessment and risk analysis;
- bushfire prevention, including hazard reduction; and
- adaptive management to apply best practice to bushfire management and prevention practices in the ACT in a changing environment.

Coordinating entity and whole of government annual report: The ACT Emergency Services Agency coordinates the Whole of Government Bushfire Risk Management reporting on behalf of the Justice and Community Safety Directorate (JACSD) as the responsible coordinating directorate.

JACSD Office of the Chief Operating Officer, JACSAnnualReportCoord@act.gov.au.

Report descriptor: All directorates and public sector bodies must report on the progress of implementation of agreed actions contained in the SBMP 2019-2024.

The Whole of Government Annual Report on Bushfire Risk Management will therefore provide an account of progress made by each entity during the reporting period.

Contact for further information:	ACT Emergency Services Agency, JACSD, Phone 620 78609
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Human Rights

Basis of requirement: [Human Rights Act 2004](#) (the Human Rights Act).

Coordinating entity and whole of government annual report: Justice and Community Safety Directorate (JACSD).

JACS Legislation, Policy, and Program, JACSLPPCivil@act.gov.au.

Report descriptor: Reporting entities must report on implementation strategies and progress in incorporating human rights standards under the *Human Rights Act 2004* into all aspects of their operations, with reference to the following:

- **education and training of staff on human rights principles:** number of training sessions; training provider, number and policy cohorts that attended (e.g. legal staff, policy staff);
- **reviews undertaken of internal policies and procedures for compatibility with human rights:** any processes undertaken to identify human rights issues raised in policies and procedures and, if no reviews have been undertaken, the reasons for not reviewing and a timetable for future review;
- **any guidelines or checklists developed to incorporate consideration of public authority obligations under s40B of the Human Rights Act in decision making:** identify specific forms, policies or guidance material used by the agency that incorporate consideration of relevant human rights in decision making;
- **any dissemination of information about agency obligations under the Human Rights Act to clients:** identify any information given to clients that explains the human rights of clients and the obligations of the agency to consider these rights in decision making;
- **Human Rights Act considerations included in the complaints handling framework:** provide evidence of human rights considerations being specifically incorporated into the complaints handling processes of the agency;
- **inclusion of Human Rights Act obligations in contracts and tenders:** provide information about how Human Rights Act obligations are incorporated when outsourcing services, for example, whether contracts and tenders include a requirement for HRA compliance;
- **internal dissemination of information to staff on the legislative scrutiny process:** distribution of Human Rights Commission brochures, JACSD publications and documentation developed by the directorate/public sector body;
- **liaison with the Human Rights Advisors on human rights principles or the legislative scrutiny process:** the number of cabinet submissions prepared, and the human rights issues identified as part of these processes (without breaching confidentiality); the number of compatibility statements issued in relation to new legislative proposals

developed; and a description of any issues that had to be resolved after consultation with the Human Rights Advisor;

- **reviews or preparations for reviews of existing legislation for compatibility with the Human Rights Act:** 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; and
- **litigation:** a summary of cases before courts or tribunals which have involved arguments concerning the Human Rights Act, along with responses to relevant decisions.

JACSD will issue further advice to reporting entities on the format of this requirement for inclusion in the JACSD Annual Report.

Contact for further information:	JACS Legislation, Policy and Program, JACSLPPCivil@act.gov.au
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Legal Services Directions

Coordinating entity and whole of government annual report: Justice and Community Safety Directorate (JACSD) Office of the Chief Operating Officer,
JACSAnnualReportCoord@act.gov.au.

Basis of requirement: Under section 15 of the [Law Officers Act 2011](#), reporting entities must report the measures taken by them during the reporting year to ensure compliance with the Legal Services Directions issued under section 11, such as the [Law Officers Legal Services Directions 2023](#) which also includes the Legal Services (Model Litigant Guidelines) Directions. Directorates are also required to provide information concerning any breaches of the Legal Services Directions during the reporting year.

JACSD will issue further advice to reporting entities on the format of this requirement for inclusion in the JACSD Annual Report.

Contact for further information:	ACT Government Solicitor, Phone 620 70666 or actgso@act.gov.au
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Territory Records

Basis of requirement: [Territory Records Act 2002](#).

Application: All reporting entities.

Coordinating entity: Director of Territory Records, CMTEDD.

Report descriptor: Reporting entities must provide a statement that:

- provides the date at which the most recent Records Management Program was approved by the reporting entity's 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 Territory Records Act;

- outlines the arrangements for preserving records containing information that may allow people to establish links with their Aboriginal or Torres Strait Islander heritage;
- outlines the areas on which the reporting entity intends to focus in the coming reporting period to improve its records management capabilities and makes comment on progress committed to in the previous reporting period; and
- for Directorates—indicates whether a recordkeeping maturity assessment has been completed in conjunction with the Territory Records Office during the reporting period.

**Contact for further
information:**

Director of Territory Records, Territory Records Office,
CMTEDD, Phone 620 70194

Part 6 – State of the Service Report

The Head of Service must prepare a State of the Service Report about the operation of the public service. The report must also include an account of the management of the public sector and information in relation to the Public Sector Standards Commissioner.

The State of the Service Report does not need to comply with any other part of the Directions outside of Part 6.

The Head of Service will determine the format and content of the State of the Service Report, subject to the requirements of the Annual Reports Act.

Coordinating entity: Capability, Culture and Governance Group, Office of Industrial Relations, and Workforce Strategy, CMTEDD.

Application: Directorates and public sector bodies must comply with this part. The Head of Service may request territory entities, Officers of the Assembly and the Office of the Legislative Assembly to provide information for inclusion into the State of the Service Report in order to support the collective culture in the ACT public sector that supports the ACT community and to allow the Head of Service to fulfil the legislative obligation to include an account of the management of the public sector.

To meet the reporting requirements, the Head of Service (through Deputy Director-General Office of Industrial Relations and Workforce Strategy, CMTEDD) will request reporting entities to complete an agency survey.

The aim of the agency survey is to collect data on the outcomes delivered under the [Respect, Equity and Diversity \(RED\) Framework](#) and identify how the values under the [ACTPS Code of Conduct](#) are being embedded into workplace culture. These objectives are met through collecting and analysing information via the Agency Survey on the following topics:

- the significant achievements, awards and recognition received throughout the reporting period;
- learning and organisational development activities provided by directorates and public sector bodies;
- human resource strategies employed by directorates and public sector bodies (i.e., attraction and retention, Attraction and Retention Incentives (ARIns), workforce planning, managing performance);
- details of how the ACTPS supports workforce gender equality including existing employment conditions, policies, strategies, or initiatives that promote and enhance gender equality and information on the ACTPS Gender Pay Gap (overall and by classification group); and overall workforce gender composition and composition by classification group.
- disciplinary action and preventing bullying and harassment; and
- the tools and measures used by directorates and public sector bodies to implement the RED Framework and employment strategies for Aboriginal and Torres Strait Islander Peoples and people with disability.

Reporting entities must return completed survey to the Deputy Director-General Office of Industrial Relations and Workforce Strategy in a timely manner. The agency survey must be approved by the Director-General or the head of the public sector body.

Report descriptor: The State of the Service report should include the following workforce profile information at a minimum, at whole of government level and by directorate/classification where indicated:

- FTE and headcount by agency;
- FTE and headcount by gender;
- headcount by classification and gender;
- headcount by employment category and gender by agency;
- headcount by diversity group (Aboriginal and Torres Strait Islander Peoples, Culturally and Linguistically Diverse, people with disability) by agency;
- headcount by age group, gender, and average length of service; and
- recruitment and separation rates by classification group and agency; and
- information on Attraction and Retention Incentives (ARins), and/or any other instrument that provides an employee with remuneration that is supplementary to their salary as defined in the relevant enterprise agreement.

The report must include the following reporting categories:

- The number incidents in the ACT Public Service which pertain to:
 - bullying and harassment;
 - sexual harassment; and
 - gender-based incidents.
- The number of non-disclosure agreements entered into which pertain to incidences of the following within the ACT Public Service:
 - bullying and harassment;
 - sexual harassment; and
 - gender-based violence.

The report should include an analysis of the culture and behaviour across the ACT public sector. Reporting entities will be requested via the agency survey to provide the outcomes delivered by strategies under the [ACTPS Respect, Equity and Diversity \(RED\) Framework](#) (or equivalent) and identify how the values under the [Code of Conduct](#) - Respect, Integrity, Innovation and Collaboration – are being embedded into the ACT public service culture.

Data from Shared Services will be used where applicable. Reporting entities may be requested to provide further information to the Head of Service.

Contact for further information:

Capability, Culture and Governance Group, Office of Industrial Relations, and Workforce Strategy, CMTEDD, StateoftheService@act.gov.au

Attachment A: Reporting Requirements: Public Sector Bodies

Table A.1 - Public sector bodies that are required to provide a standalone report

Public Sector Body	Responsible Minister
ACT Insurance Authority	Minister for Finance
ACT Building and Construction Industry Training Fund Authority	Minister for Skills, Training and Industrial Relations / Treasurer
Commissioner for Sustainability and the Environment	Minister for Climate Change, Environment, Energy and Water
Cultural Facilities Corporation	Minister for Business, Arts and Creative Industries
Director of Public Prosecutions	Attorney-General
Gambling and Racing Commission	Minister for Gaming Reform
Human Rights Commission	Minister for Human Rights
Independent Competition and Regulatory Commission	Treasurer
ACT Inspector of Custodial Services	Minister for Corrections
Legal Aid Commission	Attorney-General
Long Service Leave Authority	Minister for Skills, Training and Industrial Relations
Public Trustee and Guardian	Attorney-General
Office of the Work Health and Safety Commissioner	Minister for Skills, Training and Industrial Relations

Table A.2 - Public sector bodies that are required to have their report annexed or subsumed into a director-general annual report

Column 1 Directorate	Column 2 Public sector bodies with annual reports annexed to the affiliated Directorate's annual report	Column 3 Public sector bodies with annual report information subsumed within the affiliated Directorate's annual report
Canberra Health Services Directorate	Nil	Nil
Chief Minister, Treasury and Economic Development Directorate	a) ACT Architects Board b) ACT Construction Occupations c) ACT Executive d) ACT Government Procurement Board e) Default Insurance Fund f) Director of Territory Records g) Environment Protection Authority h) Lifetime Care and Support Fund i) Motor Accident Injuries Commission j) Office of the Nominal Defendant of the ACT k) Public Sector Workers' Compensation Fund	Nil
Community Services Directorate	Nil	Housing ACT ¹
Education Directorate	a) ACT Teacher Quality Institute b) Board of Senior Secondary Studies	Nil
Environment, Planning and Sustainable Development Directorate	a) ACT Heritage Council b) Conservator of Flora and Fauna c) Energy Efficiency (Cost of Living) Improvement Administrator d) Chief Planner	
ACT Health Directorate	a) ACT Care Coordinator b) Chief Psychiatrist	Nil

	c) Human Research Ethics Committee d) ACT Local Hospital Network e) Restricted Medical Treatment Board	
Infrastructure Canberra	Nil	Nil
Justice and Community Safety Directorate	a) Sentence Administration Board	a) Emergency Services Commissioner b) Parliamentary Counsel c) Solicitor-General for the Territory
Transport Canberra and City Services Directorate	a) Cemeteries and Crematoria Authority	a) ACT Veterinary Practitioners Board b) Animal Welfare Authority

Note 1 Housing ACT is a Public Trading Enterprise that is required to report on its operations during the reporting year.

Note 2 Under section 7(2)(b) of the Act, the following public sector bodies must prepare a public sector annual report:

- the Architects Board (see *Architects Act 2004*, s 67);
- the City Renewal Authority (see *City Renewal Authority and Suburban Land Agency Act 2017*, s 14);
- the Construction Occupations Registrar (see *Construction Occupations (Licensing) Act 2004*, s 112);
- the Suburban Land Agency (see *City Renewal Authority and Suburban Land Agency Act 2017*, s 44);
- the Victims Services Scheme (see *Victims of Crime Act 1994*, s 21); and
- the Office of the Work Health and Safety Commissioner (see *Work Health and Safety Act 2011*, s2.41).

Note 3 Icon Water and Canberra Institute of Technology have not been declared to prepare a public sector body annual report as they are Territory entities for the purpose of section 7D, Territory entity annual report, which means that these entities already have an annual reporting obligation under the Annual Reports Act.

Attachment B: Example of Compliance Statement

The <insert annual report name> must comply with the Annual Report Directions (the Directions) made under section 8 of the Annual Reports Act. The Directions are found at the ACT Legislation Register: www.legislation.act.gov.au.

The Compliance Statement indicates the subsections, under Parts 1 to 5 of the Directions, that are applicable to <insert reporting entity's name> and the location of information that satisfies these requirements:

Part 1- Directions Overview

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

To meet Section 15 Feedback, Part 1 of the Directions, contact details for <insert reporting entity's name> are provided within the <insert annual report name> to provide readers with the opportunity to provide feedback.

Part 2- Reporting Entity Annual Report Requirements

The requirements within Part 2 of the Directions are mandatory for all reporting entities and <insert directorate/public sector body name> complies with all subsections. The information that satisfies the requirements of Part 2 is found in the <insert annual report name> as follows:

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

Part 3- Reporting by Exception

<insert reporting entity name> has nil information to report by exception under Part 3 of the Directions for the 20XX-XX reporting year.

Part 4- Directorate and Public Sector Body Specific Annual Report Requirements

The following subsections of Part 4 of the 2024-25 Directions are applicable to <insert reporting entity name> and can be found within the <insert annual report name>:

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

Part 5- Whole of Government Annual Reporting

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

- Bushfire Risk Management, see the annual report of the Justice and Community Safety Directorate;
- Human Rights, see the annual report of the Justice and Community Safety Directorate;
- Legal Services Directions, see the annual report of the Justice and Community Safety Directorate
- Public Sector Standards and Workforce Profile, see the annual State of the Service Report; and
- Territory Records, see the annual report of Chief Minister, Treasury and Economic, Development Directorate.

ACT Public Service Directorate annual reports are found at the following web address: <https://www.act.gov.au/open/annual-reports>.

Attachment C: Ecological Sustainability Reporting

Reporting entities must provide their data in the format set out in the tables below.

Guidance on how to complete the table is also provided below.

Sustainable Development Performance: Current and Previous Financial Year

Indicator as at 30 June	Unit	Current FY	Previous FY	Percentage change
Stationary energy usage				
Electricity use	Kilowatt hours			
Fossil fuel gas use (non-transport)	Megajoules			
Diesel use (non-transport, e.g. generators)	Kilolitres			
Liquid Petroleum Gas	Kilolitres			
Fleet vehicles				
Zero Emissions Vehicles (ZEV)	Number			
Plug-in Hybrid Electric Vehicles (PHEV)	Number			
Hybrid Electric Vehicles (HEV)	Number			
Internal Combustion Engine (ICE) vehicles	Number			
Water usage				
Water use	Kilolitres			
Resource efficiency and waste				
Waste to landfill	Litres			
Co-mingled material recycled	Litres			
Paper & cardboard recycled (incl. secure paper)	Litres			
Organic material recycled	Litres			
Greenhouse gas emissions				
Emissions from fossil fuel gas use (non-transport)	Tonnes CO ₂ -e			
Emissions from diesel use	Tonnes CO ₂ -e			
Emissions from petrol and E10 use	Tonnes CO ₂ -e			
Emissions from Compressed Natural Gas (transport) where applicable	Tonnes CO ₂ -e			
Emissions from refrigerants	Tonnes CO ₂ -e			
Total emissions*	Tonnes CO ₂ -e			

*Total emissions include scope 1 and scope 2 emissions and exclude scope 3 emissions.

Completing the Table

Under the [ACT Government Zero Emissions Government Framework](#), all ACT Government directorates are working towards zero emissions by 2040.

Directorates are required to report annually on their resource usage.

Data Sources

- All stationary energy, transport fuel and water usage and emissions data can be extracted from the Enterprise Sustainability Platform (ESP). Note that some table fields will not be applicable to smaller agencies, in this case please mark as NA.
- The ESP Team can assist with extracting the stationary energy usage, water usage and emissions data in the format required, please contact esp@act.gov.au for assistance.
- Resource efficiency and waste data should be taken from directorate and agencies invoices.

Year on Year Comparisons

Data for the previous financial year is required to allow year on year comparisons. It is important to highlight major changes to staff and facilities in annual reports if these are responsible for significant increases or decreases in resource use.

Percentage Change

Should be calculated using the following formula:

$$\text{Percentage change} = [(\text{current FY} / \text{previous FY}) - 1] \times 100$$

A negative figure represents a decrease in resource use.

Stationary Energy

Stationary energy use is for non-transport uses only. For example, fossil fuel gas used for heating and bulk diesel purchased for backup generators.

Transport Fuel Use

Electricity used to charge electric vehicles from ACT Government charging points will be included in the 'stationary energy - electricity use' measure and does not need to be reported separately at this time.

Zero emissions vehicles include both battery electric vehicles and hydrogen fuel cell vehicles.

Resource Efficiency and Waste

Waste and recycled materials:

- Waste to landfill, co-mingled material, paper, cardboard, and organic recycling information can be provided either by directorate/public sector body waste service provider or can be estimated in the following way:
- **Total (L) = capacity of bins (L) x No. of bins x No. of times emptied over a year**
- 1m³ = 1000L
- Co-mingled material relates to mixed plastics, glass/cartons, and metals (like your yellow bins at home).
- Paper and cardboard recycled refers to the combined total of secure and non-secure paper and cardboard recycled.
- Organic material refers to food scraps and other organic materials.

Contact the Zero Emissions Government Team at esp@act.gov.au if assistance is required with waste calculations.

Attachment D: Assets Management

Data from reporting entities must be provided in the format set out below.

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 directorate/public sector body managed assets with a total value of \$xxx,xxx m as at 30 June 2025:
- 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 2024-2025 the following assets were added to the directorate/public sector body's asset register.
Insert asset details.
- During 2024-2025 the following assets were removed from the directorate/public sector body's asset register.
Insert asset and reason for disposal.
- On 30 June 2025 the directorate/public sector body had 'xx' properties which were not being utilised by the directorate/public sector body 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, or 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 directorate/public sector body conducted 'xx' audits (condition, hazardous materials, building etc.) of its assets in 2024-2025. *Insert asset type, percentage of assets audited and condition of asset.*

Attachment E: Disability Inclusion Reporting- Action Status and Summary

The following table may be useful to collect high level information across your reporting entity.

Requirements under Part 4 Disability Inclusion Act 2024		Action Status	
Priority Inclusion Areas	Existing Strategy	Status	2024-25 Actions Summary
Employment and financial security	No	Choose an item.	
Inclusive homes and communities	No	Choose an item.	
Community attitudes		Choose an item.	
Education and learning		Choose an item.	Consultation
			Comment
			Action
Health and wellbeing		Choose an item.	
Personal and community support		Choose an item.	
Safety, rights and justice		Choose an item.	

Attachment F: Multiculturalism Action Status and Summary

The following table may be useful to collect high level information across your reporting entity.

Part 4 Section 15		Action Status		
Requirements under the Multiculturalism Act 2023	Example	Status	2024-25 Actions Summary	
Promotes multiculturalism	Recruitment policies and guidance	Choose an item.		
Takes into account the charter for multiculturalism in exercising functions	Diversity of representation on boards and committees	Choose an item.		
Develops, applies, and reviews policies, programs and services in a way that promotes multiculturalism	Procurement policies and guidance	Choose an item.		
Consults with the council and the ACT community about how to promote multiculturalism	Encouraging public communication in languages other than English	Choose an item.	Consultation	
			Comment	Action
Works with the council, other administrative units, and territory agencies to promote multiculturalism	Diversity action plans	Choose an item.		
Provides effective and equitable access to information, programs, and services to the ACT Community	Accessible provision of translating and interpreting services	Choose an item.		

