

# Annual Reporting FAQs

## **What annual reporting legislation applies for 2020-21 and 2021-22 annual reports?**

Both the *Annual Reports (Departments) Act 1985* (ARDA) and the *Annual Reports (Statutory Bodies) Act 1984* (ARSBA) remain in force. Accordingly, each agency that meets the ARDA definition of 'Department' must prepare its annual report in accordance with that Act. Similarly, each agency that meets the ARSBA definition of 'statutory body' must prepare its annual report in accordance with that Act.

## **Which agencies are required to prepare 2020-21 and 2021-22 annual reports?**

The ARSBA definition of 'statutory body' has been modified by clause 18 of the *Government Sector Finance Regulation 2018* (GSFR). As a result, each agency listed in GSFR Schedule 2 Part 1 meets the ARSBA definition of 'statutory body'. Accordingly, each of those statutory bodies must prepare annual reports in accordance with ARSBA requirements.

Similarly, the ARDA definition of 'Department' has been modified by GSFR clause 19. As a result, each agency listed in GSFR Schedule 2 Part 2 meets the ARDA definition of 'Department'. Accordingly, each of those Departments must prepare annual reports in accordance with ARDA requirements.

## **By what date is an agency required to submit and table its annual report? When does an agency have to submit its annual report to its Minister if the due date falls on a Saturday, Sunday or public holiday?**

Agencies have four months from the end of the financial year to submit their annual report to the relevant Minister and the Treasurer. In the case of agencies with a 30 June year-end, this means by 31 October.

If the due date falls on a Saturday, Sunday or public holiday, the *Interpretation Act 1987* provides at section 36 that the item due may be done on the first day following that is not a Saturday, Sunday or public holiday.

Once the Minister receives an agency's annual report, he/she has one month to table that report in Parliament.

For example, if a Minister received an agency's annual report on 15 October, he/she would be required to table that report on or before 15 November.

## **The general deadline for agencies to submit their 2019-20 annual reports was extended by one month to 30 November 2020. Will there be a similar general deadline extension for 2020-21 annual reports?**

No. Neither ARDA nor ARSBA empowers the Treasurer to grant a general deadline extension for agencies to submit their 2020-21 annual reports. [The 2019-20 general deadline extension was based on a provision in Schedule 2 to the *Government Sector Finance Act 2018*, which only applied to 2019-20 annual reports].

### **Can I obtain an extension of time to submit the annual report? How do I apply for an extension of time? By what date does a request for an extension have to be made?**

Most agencies submit their annual reports to their Minister and Treasurer within the time required by the annual reports legislation.

The public can reasonably expect timely information from agencies. Dates for submission are specified in law. Agencies should therefore do all that is possible to meet the deadlines in ARDA and ARSBA and avoid the need to apply for additional time.

The Treasurer can approve an extension of time to submit an annual report to the Minister. There are two important points to note:

- The Treasurer can only approve an extension of time where a written request is made by the agency within three months after the end of the agency's financial year.
- Although agencies are not required to submit annual reports until four months after year-end, the Treasurer does not have the power to grant extensions after three months after the year-end. Agencies therefore must consider in advance whether an extension is required.

If required, a request for an extension of time for an agency with a financial year ended 30 June must be made by 30 September.

The Treasurer can only approve an extension after consultation with the appropriate Minister. To assist in this process, agencies are requested to obtain written support for the extension of time from their own Minister and forward this to Treasury.

### **Can an exemption be obtained from an annual reporting requirement?**

The Treasurer has the legal power to exempt agencies from requirements contained in the regulations.

As the same requirements apply to all agencies, there would have to be very good "public interest" grounds for the granting of exemptions.

Limited exemptions have been allowed in respect of public sector agencies considered to be operating in competition with the private sector or other government bodies.

Where an exemption is granted, details of the exemption must be disclosed in the annual report, together with the reasons for the granting of the exemption.

### **How many copies of the Annual Report must agencies submit to their Minister and the Treasurer? Must these copies be in electronic or printed form?**

See Premier's Memorandum [M2013-09 Production Costs of Annual Reports \(nsw.gov.au\)](#)

Agencies must submit two printed copies of their annual report to their Minister for tabling in Parliament. Ministers must table one of those copies in each House of Parliament.

In addition, agencies must submit one copy of their annual report to the appropriate Minister for his/her records. Ministers decide whether agencies meet this requirement by submitting an electronic copy or a printed copy of their annual report. Accordingly, each agency should ask its appropriate Minister/s whether he/she prefers an electronic or a printed copy of its annual report.

ARDA and ARSBA require submission of one copy of the annual report to the Treasurer. This copy must be supplied electronically to [annualreport@treasurer.nsw.gov.au](mailto:annualreport@treasurer.nsw.gov.au).

### **Which other organisations should receive a copy of the Annual Report?**

[PM2013-09](#) requires agencies to send electronic copies of their annual reports to:

- State Records (upload to [OpenGov NSW](#))
- National Library of Australia
- UWS Library
- State Library
- Parliamentary Library

### **There is a requirement to provide Parliament with an electronic copy of our annual report. When should we submit this electronic copy to Parliament? What format should we use for this electronic copy and where do we send it?**

Treasury encourages each agency to submit the electronic copy of its annual report to Parliament on the day that report is tabled in each House of Parliament. This requires agencies to consult with their Minister's Offices to determine the tabling date.

An agency should provide that electronic copy to Parliament in text searchable Adobe Acrobat PDF format.

For files larger than 2Mb, agencies should break them down into parts no larger than 2Mb.

File names should clearly indicate the agency name, reporting year, and where part files are used, the part number. For example: Treasury AR 2020.pdf or Health AR 2021 Part 1.pdf and Health AR 2021 Part 2.pdf.

For emails larger than 10hhMb, agencies should break the file down into parts no larger than 10Mb.

An agency should send the electronic copy to either [table.la@parliament.nsw.gov.au](mailto:table.la@parliament.nsw.gov.au) or [council@parliament.nsw.gov.au](mailto:council@parliament.nsw.gov.au).

Contacts: Table Office 9230 2431

Legislative Assembly: [table.la@parliament.nsw.gov.au](mailto:table.la@parliament.nsw.gov.au) ph: 9230 2234

Legislative Council: [LC.procedure@parliament.nsw.gov.au](mailto:LC.procedure@parliament.nsw.gov.au) ph: 9230 2749

**The Work Health and Safety disclosure requirement in the Annual Reports legislation provides that statistical information of such kind and set out in such form, as is determined by the Secretary of Treasury, must be disclosed. Has the Secretary of Treasury made such a determination?**

No, the Secretary has not prescribed any statistical information requirements relating to the Work Health and Safety (WHS) disclosure.

However, agencies are still subject to the general requirement in the Regulation, which requires agencies to provide a statement setting out WHS performance during the reporting year. This includes details of work-related injuries, illnesses and prosecutions under the *Work Health and Safety Act 2011*.

**I have a question about Premier's Memorandum 2013-09. Can you assist?**

Please direct any enquiries concerning Premier's Memorandum 2013-09, in the first instance, to the Department of Premier and Cabinet on 9228 5555.

**In producing the annual report, how can I minimise production costs? What does Premier's Memorandum 2013-09 require concerning these costs?**

Premier's Memorandum 2013-09 requires that agencies minimise production costs by:

- limiting content to recording performance and meeting statutory obligations
- printing hard copies in black and white and compiling reports using existing desktop equipment in house
- eliminating unnecessary use of photographs or illustrations

- eliminating all external production costs such as copy writing, design and printing.

Agencies are required to keep sufficient copies of the annual report to meet normal public demand. Agencies can comply with this requirement by ensuring their Annual Report is made available on agency websites. If a member of the public is unable to access an agency's annual report electronically, then the agency can print a copy of the report for that member of the public. See: [M2013-09 Production Costs of Annual Reports](#).

### **Who is a 'senior executive' for annual reporting purposes? Do you have a suggested format for the 'senior executive' disclosures? What does 'remuneration package' include?**

The term 'senior executive' is defined in:

- clause 3 of the [Annual Reports \(Departments\) Regulation 2015](#)
- clause 3 of the [Annual Reports \(Statutory Bodies\) Regulation 2015](#)

Further guidance is provided in the Public Service Commission (PSC) [PSCC 2014-09 Changes to annual reporting for senior executives and workforce diversity \(nsw.gov.au\)](#)

In addition, PSC Circular 2014-09 includes a suggested format for senior executive disclosures and a definition of 'remuneration package'.

To access PSC Circular 2014-09, see [www.psc.nsw.gov.au](http://www.psc.nsw.gov.au). Please direct any enquiries concerning this Circular, in the first instance, to the PSC on 9272 6000.

### **What senior executive salary bands should my agency use this financial year?**

#### Financial years ended on or after 1 July 2020

On 07 September 2020, the Statutory and Other Officers Remuneration Tribunal (SOORT) released the *2020 Annual Determination – SOORT – Public Service Senior Executive (PSSE)* with four Public Service Senior Executive salary bands that apply for financial years ending on or after 1 July 2020 (see table below). These were exactly the same four salary bands that applied for financial years ended between 1 July 2019 and 30 June 2020 per the 2019 Annual Determination. However, certain individuals outside the per annum range were added to those bands by this or subsequent SOORT determinations (see below).

Band	per annum range	individuals also within Band per SOORT determination
4	\$487,051 to \$562,650	<p>Commissioner of Police</p> <p>Secretary, Department of Premier and Cabinet (DPC)</p> <p>Secretary, Department of Planning, Industry and Environment</p> <p>Secretary, Ministry of Health</p> <p>Secretary, Treasury</p> <p>Secretary, Department of Education</p> <p>Secretary, Transport for NSW</p> <p>Secretary, Department of Communities and Justice</p> <p>Secretary, Department of Customer Service</p>
3	\$345,551 to \$487,050	<p>Chief Executive Officer and Co-ordinator General, Infrastructure NSW</p> <p>Chief Executive Officer, Water NSW, Department of Planning, Industry and Environment</p> <p>Chief Executive Officer, Western Parkland City Authority</p> <p>Managing Director, Technical and Further Education Commission</p> <p>Deputy Secretary, Strategy and Resources, Ministry of Health</p> <p>Chief Executive Officer, Investment NSW</p>
2	\$274,701 to \$345,550	<p>Executive Director, Criminal Investigations, NSW Crime Commission</p> <p>Executive Director, Financial Investigations, NSW Crime Commission</p> <p>Chief Information Officer, Department of Education</p>

Band	per annum range	individuals also within Band per SOORT determination
		Executive Director, Technical Advisory Services, Department of Planning, Industry and Environment
1	\$192,600 to \$274,700	-

Accordingly, agencies preparing annual reports for financial years ending on or after 01 July 2020 must base their executive disclosures on the above bands.

To access PSC Circular 2014-09 see [PSCC 2014-09 Changes to annual reporting for senior executives and workforce diversity \(nsw.gov.au\)](#). Please direct any enquiries concerning these Circulars, in the first instance, to the PSC on 9272 6000.

The 07 September 2020 SOORT Determination is available at <https://www.remtribunals.nsw.gov.au/statutory-and-other-offices/all-soort-determinations>

Select 'ALL' SOORT Determinations then select 2020, then *2020 Annual Determination – SOORT - Public Service senior executive*. The four salary bands are set out on the last page.

### **What guidance on 'workforce diversity' is available?**

The PSC has provided guidance on 'workforce diversity' in PSC Circular 2014-09 with further detail at [PSCC 2014-09 Changes to annual reporting for senior executives and workforce diversity \(nsw.gov.au\)](#)

For more information on this requirement, please contact the PSC on 9272 6000.

### **Am I a 'small agency' for annual reporting purposes?**

Treasury Circular [TC15-18 Small Agency Annual Reporting](#) defines 'small departments' and 'small statutory bodies' as those employing less than 200 full-time equivalent (FTE) staff on the last day of the reporting period. For further information, please refer to TC15-18.