



New South Wales

Annual Reports (Statutory Bodies) Regulation 2000

under the

Annual Reports (Statutory Bodies) Act 1984

His Excellency the Governor, with the advice of the Executive Council, has made the following Regulation under the *Annual Reports (Statutory Bodies) Act 1984*.

MICHAEL EGAN, M.L.C.,

Treasurer

Explanatory note

This Regulation replaces, without any changes in substance, the *Annual Reports (Statutory Bodies) Regulation 1995* which is repealed on 1 September 2000 under section 10 (2) of the *Subordinate Legislation Act 1989*.

The new Regulation deals with annual reports by statutory bodies generally and with the report of operations that forms part of the annual report prepared by a statutory body.

This Regulation is made under the *Annual Reports (Statutory Bodies) Act 1984*, including section 17 (the general regulation-making power).

This Regulation relates to matters that are not likely to impose an appreciable burden, cost or disadvantage on any sector of the public.

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Annual Reports (Statutory Bodies) Regulation 2000

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Annual Reports (Statutory Bodies) Regulation 2000

Part 1 Preliminary

1 Name of Regulation

This Regulation is the *Annual Reports (Statutory Bodies) Regulation 2000*.

2 Commencement

This Regulation commences on 1 September 2000.

Note. This Regulation replaces the *Annual Reports (Statutory Bodies) Regulation 1995* which is repealed on 1 September 2000 under section 10 (2) of the *Subordinate Legislation Act 1989*.

3 Definitions

(1) In this Regulation:

executive officer means a person who holds an executive position, and includes a person acting in such a position for 6 months or more.

executive position means:

- (a) a position in the Chief Executive Service under the *Public Sector Management Act 1988*, or
- (b) a position in the Senior Executive Service under the *Public Sector Management Act 1988* or in the Police Service Senior Executive Service.

level means the level by which the remuneration of an executive officer is determined, being level 1, 2, 3, 4, 5, 6, 7 or 8.

reporting year means the financial year to which the annual report for that year relates.

the Act means the *Annual Reports (Statutory Bodies) Act 1984*.

(2) The explanatory note, table of contents and notes in the text of this Regulation do not form part of this Regulation.

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Clause 4 Annual Reports (Statutory Bodies) Regulation 2000

Part 1 Preliminary

4 Prescription of certain statutory bodies

As referred to in paragraph (b) of the definition of *statutory body* in section 3 (1) of the Act, the following persons, groups of persons or bodies are prescribed to be statutory bodies for the purposes of the Act:

Dumaresq–Barwon Border Rivers Commission

Heritage Council of New South Wales

Part 2 Annual reports generally

5 Identification of audited financial statements

The start and finish of the audited financial statements of a statutory body required under section 7 (1) (a) (i) of the Act is to be clearly indicated in the annual report of the statutory body.

6 Detailed budget

If the detailed budget included, under section 7 (1) (a) (iii) of the Act, in the annual report of a statutory body for a reporting year:

- (a) is the first budget approved (after consideration by the Government, if that consideration is required) by the body for that reporting year, there must be included in the annual report, by means of appropriate notes to the detailed budget, particulars of any subsequent material adjustments to the detailed budget, or
- (b) is not the first budget so approved, there must be included in the annual report, by means of appropriate notes to the detailed budget, particulars of any material adjustments made to the first budget so approved to produce the detailed budget.

7 Place for inclusion of detailed budget

The detailed budget included, under section 7 (1) (a) (iii) of the Act, in the annual report of a statutory body for a reporting year may be included with the audited financial statements of the body required under section 7 (1) (a) (i) of the Act.

8 Additional matters for inclusion in annual reports

- (1) For the purposes of section 7 (1) (a) (v) of the Act, if, after the end of the reporting year of a statutory body and before the annual report is submitted to the appropriate Minister under section 10 (1) of the Act, any matter arises which could have a significant effect in the succeeding reporting year on:
 - (a) the financial operations of the body, or
 - (b) the other operations of the body, or
 - (c) the clientele or section of the community served by the body, particulars of the matter must be included in the annual report.

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Clause 8 Annual Reports (Statutory Bodies) Regulation 2000

Part 2 Annual reports generally

- (2) For the purposes of section 7 (1) (a) (v) and (b) of the Act, the following matter is prescribed as matter that the annual report of a statutory body listed in Schedule 1 to the *Public Sector Management Act 1988* or in Schedule 3 to that Act must comprise:
- (a) for the first reporting year, a copy of the code of conduct prepared by the statutory body for observance by its officers and employees,
 - (b) for the second and subsequent reporting years, a copy of any amendments made to the code referred to in paragraph (a), or of any new code that has replaced that code, during the reporting year,
 - (c) the number of copies printed of the annual report and the average cost of producing each copy, if known, or, if not known, the estimated average cost of producing each copy, based on the external costs (such as fees for consultants or printing costs) incurred in the production of the report.

9 Inclusion of unaudited financial statements in annual report

If unaudited financial statements are, or unaudited financial information is, included in the annual report of a statutory body, the fact that the statements have not, or the information has not, been audited is to be clearly indicated by note or otherwise.

10 Annual reports of prescribed statutory bodies

- (1) For the purposes of section 7 (1) (b) of the Act, the following matters are prescribed in relation to the Heritage Council of New South Wales:
- (a) a report of the operations of the Heritage Council prepared in accordance with the Act and this Regulation,
 - (b) a copy of the audited financial statements for the Heritage Conservation Fund for the year for which the report is prepared.
- (2) For the purposes of section 7 (1) (b) of the Act, financial statements of the Dumaresq–Barwon Border Rivers Commission which have been audited by the Auditor-General of New South Wales or Queensland, as the case may be, are prescribed in relation to that Commission.

11 Performance of executive officers

- (1) The matters comprised in an annual report of a statutory body under section 7 of the Act are to include a statement on the performance of each executive officer of the statutory body of or above level 5 holding office at the end of the reporting year.
- (2) The statement:
 - (a) is to be made by the person responsible by law for reviewing the officer's performance, and
 - (b) is to indicate the officer's performance having regard to the officer's agreed performance criteria, and
 - (c) is to be prepared in accordance with guidelines issued to statutory bodies by the Treasurer from time to time.
- (3) This clause also applies to any statutory officer who is the chief executive officer of a statutory body but does not hold an executive position.
- (4) In any such case this clause applies as provided in guidelines issued to statutory bodies by the Treasurer from time to time.

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Clause 12 Annual Reports (Statutory Bodies) Regulation 2000

Part 3 Report of operations

Part 3 Report of operations

12 Report of operations to include comparison of investment performance

- (1) The report under section 8 of the Act of the operations of a statutory body is to include, in the form of a comparison, details of the investment performance of the body in respect of its surplus funds and of the investment performance of the appropriate Treasury Corporation investment facilities.
- (2) The appropriate Treasury Corporation investment facility is (in respect of any particular surplus funds) the one chosen by the statutory body from among the investment facilities made available under the description “Hour-Glass Investment Facilities” by the Treasury Corporation to public authorities for investment of their surplus funds.
- (3) The statutory body’s choice of investment facility is to be made on the basis of the nature and term of the underlying liability to which the particular surplus funds relate, as determined in accordance with guidelines issued by the Treasurer.
- (4) The statutory body is to notify the Treasurer of its choice of investment facilities for the purposes of the comparison, giving reasons for its choice, within 1 month after the beginning of the reporting year.
- (5) The Treasurer can disallow a statutory body’s choice of investment facility and substitute the Treasurer’s own choice (advising the statutory body accordingly), in which case the comparison is to be based on the Treasurer’s choice of investment facility.
- (6) The following provisions apply to a comparison required by this clause:
 - (a) investment performance is to be stated as an annual compound percentage rate of return,
 - (b) the investment performance of an investment facility made available by the Treasury Corporation is as advised to statutory bodies by the Treasurer from time to time,
 - (c) the comparison is to relate to investment performance during the reporting year.

- (7) For the purposes of the comparison, the following matters are to be as determined in accordance with guidelines issued to statutory bodies by the Treasurer from time to time:
- (a) which cash assets of a statutory body are to be considered to be its surplus funds,
 - (b) the method of calculating investment return, including the method of calculating an annual return from an actual period of investment of less than a year,
 - (c) the method of calculating and comparing investment return if there is a difference between the period of actual investment of funds and the period over which the return of the relevant Treasury Corporation investment facility is measured.

13 Report of operations to include comparison of liability management performance

- (1) This clause applies to a statutory body that has a level of debt of or above the level determined by the Treasurer from time to time and notified to statutory bodies.
- (2) The report under section 8 of the Act of the operations of a statutory body to which this clause applies is to include, in the form of a comparison, details of the performance of the body's liability portfolio and the performance of the body's benchmark portfolio.
- (3) A statutory body's benchmark portfolio is a notional portfolio maintained by the body and constructed in accordance with guidelines issued by the Treasurer so as to be risk neutral.
- (4) The comparison required by this clause:
 - (a) is to be in terms of the measure or measures advised in guidelines issued by the Treasurer, and
 - (b) is to relate to liability portfolio performance during the reporting year.

14 Numbers of executive officers

- (1) The report under section 8 of the Act of the operations of a statutory body is to include the following particulars about the staff of the statutory body:
 - (a) the number of executive positions at each level at the end of the reporting year, compared with the number at the end of the previous reporting year,

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Clause 14 Annual Reports (Statutory Bodies) Regulation 2000

Part 3 Report of operations

- (b) the number of female executive officers at the end of the reporting year, compared with the number at the end of the previous reporting year,
 - (c) the name of, position held by and level of each executive officer of or above level 5 holding office at the end of the reporting year.
- (2) This clause also applies to any statutory officer who is the chief executive officer of a statutory body but does not hold an executive position.
- (3) In any such case this clause applies as provided in guidelines issued to statutory bodies by the Treasurer from time to time.

15 Information and particulars in report of operations

For the purposes of section 9 (1) and (2) of the Act, the particulars set out in Column 2 of Schedule 1 are prescribed in relation to the matters described in Column 1 of that Schedule.

Part 4 Miscellaneous

16 Form of annual reports—generally

- (1) The annual report of a statutory body must be effectively presented and arranged with attention given to:
 - (a) material information reported, and
 - (b) logical sequence of information, and
 - (c) appropriate layout of information, and
 - (d) clear readable text, and
 - (e) appropriately captioned charts, diagrams or photographs.
- (2) The annual report of a statutory body is to contain an index and a table of contents, arranged so as to assist in identifying the reporting requirements of the Act complied with in the report.

17 Form of annual reports—presentation to Parliament

- (1) The copies of an annual report of a statutory body which are laid before Parliament or distributed to members of Parliament are to be of the size ISO A4.
- (2) The appropriate Minister, in transmitting copies of an annual report to the Clerk of the Parliaments and the Clerk of the Legislative Assembly under section 11 (2) of the Act, must transmit a sufficient number of copies for distribution to the members of Parliament.

18 Public availability of annual reports

- (1) A statutory body must keep, at the office of the body, sufficient copies of its annual report in order to meet normal public demand.
- (2) A statutory body must, if required by the Treasurer to do so, furnish copies of its annual report to the New South Wales Government Information Service, or to such person or persons as may be specified by the Treasurer, for purchase by the public at a price per copy not greater than the direct cost of production per copy.

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Clause 19 Annual Reports (Statutory Bodies) Regulation 2000

Part 4 Miscellaneous

19 Exemptions

- (1) The Treasurer may, on application by a statutory body made at any time, grant an exemption from any or all of the provisions of this Regulation (this clause excepted), in relation to the annual report of the body for a particular reporting year.
- (2) An exemption may be granted subject to such conditions as the Treasurer may determine.
- (3) An exemption ceases to apply if the Treasurer, by notice in writing, so informs the statutory body to which the exemption was granted.
- (4) Details of an exemption, and the reasons for the exemption, must be included under a separate heading entitled “Exemptions from the Reporting Provisions” in the annual report for the reporting year in which the exemption applies.

20 Savings provision

Any act, matter or thing that, immediately before the repeal of the *Annual Reports (Statutory Bodies) Regulation 1995*, had effect under that Regulation is taken to have effect under this Regulation.

Schedule 1 Report of operations

(Clause 15)

| Column 1 | Column 2 |
|------------------------------|--|
| Charter | A statement of the manner in which and the purpose for which the statutory body was established and a statement of the legislation under which the body operates |
| Aims and objectives | Information as to what the statutory body sets out to do, the range of services provided by the body and the clientele or section of the community served by the body |
| Access | The address and telephone number of the principal office or offices of the statutory body and the business and service hours of the body |
| Management and structure | <p>The names of the members of the statutory body, particulars of any appropriate qualifications of those members, the method and term of appointment of those members, the frequency of meetings of the body, the attendance at those meetings, the names of significant committees of the body, the names of the members of those committees, the titles of the senior offices within the staff establishment of the body, the names of the occupants of those offices and any appropriate qualifications of those occupants</p> <p>A list of all significant committees established or abolished during the reporting year and a list of the functions of all such committees</p> <p>An organisation chart indicating functional responsibilities within the body</p> |
| Summary review of operations | <p>A narrative summary of the significant operations for the reporting year</p> <p>Selected financial and other quantitative information associated with the administration of programs or the operations of the body</p> |

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Schedule 1 Report of operations

Column 1

Funds granted to non-government community organisations

Social Programs

Legal change

Economic or other factors

Management and activities

Column 2

The name of the organisation receiving the grant of funds

The amount of funds granted

The program area, as defined in the relevant Budget paper for the reporting year

The program, as defined in the relevant Budget paper for the reporting year

Further details in accordance with guidelines issued to the statutory body by the Treasurer from time to time

Such details as are determined by the Secretary of the Treasury from time to time relating to any Social Programs provided by the body

Changes in Acts and subordinate legislation and significant judicial decisions affecting the statutory body or the users of the services provided by the body

Factors which have affected the achievement of the operational objectives of the statutory body during the reporting year

A description of the nature and range of activities undertaken

If practicable, qualitative and quantitative measures and indicators of performance showing the level of efficiency and effectiveness

The nature and extent of performance review practices and of improvements in organisational achievements as assessed by both internal and external performance reviews

Benefits achieved as a result of management and strategy reviews

A description of management improvement plans adopted by the statutory body and achievements in reaching previous targets

Column 1**Column 2**

| Column 1 | Column 2 |
|--------------------------|---|
| Research and development | <p>A description of the major problems and issues that have arisen</p> <p>Details, lists or tables of major works in progress, the cost of those works to date and the estimated dates of completion, together with particulars of significant cost overruns in major works or programs</p> <p>The reasons for any significant delays to, or amendment, deferment or cancellation of, major works or programs</p> |
| Human resources | <p>Particulars of completed research and continuing research and development activities together with the resources allocated for that research and those activities, unless the inclusion of those particulars would, in the opinion of the statutory body, adversely affect the business or commercial operations of the body</p> <p>The number of employees, by category, with comparison to each of not less than 3 years before the reporting year</p> <p>Any exceptional movement in wages, salaries or allowances</p> <p>Personnel policies and practices</p> <p>Industrial relations policies and practices</p> |
| Consultants | <p>In respect of the engagement during the reporting year of a consultant by or on behalf of the statutory body (other than a statutory body being the Public Trustee or the Senate, Board of Governors or Council of a university) the cost of which is equal to or more than \$30,000, the following details relating to the consultant:</p> <ul style="list-style-type: none"> (a) the name of the consultant, (b) if the consultant has been engaged for a particular project, the title of the project, (c) the actual cost of engaging the consultant |

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Schedule 1 Report of operations

Column 1

Column 2

In respect of the engagement during the reporting year of consultants by or on behalf of the statutory body (other than a statutory body being the Public Trustee or the Senate, Board of Governors or Council of a university) if the cost of each such engagement is less than \$30,000, the following details relating to the consultants:

- (a) the total number of engagements costing less than \$30,000,
- (b) the total cost of all such engagements

If no consultants were engaged by or on behalf of the statutory body during the reporting year, a statement of that fact

Equal employment opportunity

A statement setting out the equal employment opportunity achievements of the statutory body during the reporting year and the key equal employment opportunity strategies proposed by the statutory body for the following year

Statistical information for the reporting year of such kind, and set out in such form, as is determined by the Secretary of the Treasury

Disability plans

A statement setting out the progress during the reporting year in implementing the statutory body's disability plan (if such a plan is required under the *Disability Services Act 1993*)

Land disposal

The total number and the total value of properties disposed of during the reporting year

A list of such of those properties as were disposed of by means other than public auction or tender and which had a value of more than \$5,000,000, including in each case the name of the person who acquired the property and the proceeds from the disposal of the property

Column 1**Column 2**

Details of any family connection or business association between a person who acquired any property during the reporting year and the person responsible for approving the disposal of the property

A short statement giving the reasons for the disposal of properties during the reporting year

The purpose or purposes for which the proceeds from the disposal of properties during the reporting year were used

A statement that an application for access to documents concerning details of properties disposed of during the reporting year may be made in accordance with the *Freedom of Information Act 1989*

Promotion

A statement setting out the types of publications and other information available to the public dealing with the functions and activities of the body and indicating those which were published by the body during the reporting year

Overseas visits undertaken by officers and employees with the main purposes highlighted

Consumer response

The extent and main features of consumer complaints, indicating any services improved or changed as a result of complaints or consumer suggestions made

Guarantee of service

If appropriate, the standard for providing services, together with comment on any variance from the standard or changes made to the standard

Payment of accounts

Details of performance in paying accounts (assessed in accordance with indicators determined by the Treasurer from time to time) during the reporting year, including details, where appropriate, of action taken to improve performance in paying accounts

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Schedule 1 Report of operations

Column 1

Column 2

Time for payment of accounts

All instances where interest has been paid under clause 18 of the *Public Finance and Audit Regulation 2000* and the reason for the delay in making the payment which led to the payment of the interest

Risk management and insurance activities

A report on the risk management and insurance arrangements and activities affecting the statutory body

Controlled entities

A detailed statement of the name, objectives, operations, activities, performance targets and actual performance measures of each entity controlled by the statutory body that is an entity of the kind referred to in section 39 (1A) of the *Public Finance and Audit Act 1983*

Ethnic affairs priorities statement and ethnic affairs agreement

A statement setting out the progress in implementing the statutory body's ethnic affairs priorities statement, the key ethnic affairs strategies proposed by the statutory body for the following year and information as to the ethnic affairs priorities statements of any bodies reporting to the statutory body

A statement describing any ethnic affairs agreement entered into between the statutory body and the Ethnic Affairs Commission and a statement setting out the statutory body's progress in implementing any such agreement

NSW Government Action Plan for Women

A statement setting out the following:

- (a) a brief description of the Government's philosophy in relation to women and the whole of Government approach to addressing women's issues and concerns,
- (b) Government policy orientations in relation to women's interests in the specific areas in which the statutory body operates,
- (c) the key objectives, as stated in the Action Plan for Women, under which the statutory body took action during the reporting year,

Column 1

Column 2

Occupational health and safety

- (d) the specific goals and strategies, as stated in the Action Plan for Women, that the statutory body has committed to and the actual outcome for women achieved during the reporting year through the implementation of those strategies,
- (e) reference to sources of further information in relation to the statutory body's strategies regarding women

A statement setting out the statutory body's occupational health and safety performance during the reporting year (including details of work-related injuries, work-related illnesses and prosecutions under the *Occupational Health and Safety Act 1983* and the *Occupational Health and Safety Act 2000*)

Statistical information for the reporting year of such kind, and set out in such form, as is determined by the Secretary of the Treasury