

The Senate

Standing Committee on
Finance and Public Administration

Annual reports (No. 1 of 2009)

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Abbreviations

AASB	Australian Accounting Standards Board
AEC	Australian Electoral Commission
ANAO	Australian National Audit Office
ARIA	Australian Reward Investment Alliance
CAC Act	<i>Commonwealth Authorities and Companies Act 1997</i>
Climate Change	Department of Climate Change
COAG	Council of Australian Governments
DEWR	Department of Employment & Workplace Relations
DHA	Department of Health & Ageing
DPS	Department of Parliamentary Services
Finance	Department of Finance and Deregulation
FMA Act	<i>Financial Management and Accountability Act 1997</i>
Future Fund	Future Fund Management Agency
HSA	Health Services Australia
KPI	Key Performance Indicators
PAES	Portfolio Additional Estimates Statements
PBS	Portfolio Budget Statements
PM&C	Department of the Prime Minister and Cabinet
PM&C Guidelines	<i>Requirements for Annual Reports: for Departments, Executive Agencies and FMA Act Bodies</i>
SES	Senior Executive Service

Introduction

1.1 This is the Senate Finance and Public Administration Committee's (the committee) first report on annual reports for 2009. It provides an overview of the committee's examination of annual reports for the 2007–08 financial year. Copies of this and other committee reports can be obtained from the Senate Table Office, the committee secretariat or online at: www.aph.gov.au/senate_fpa.

Terms of reference

1.2 Under Senate Standing Order 25(20) the annual reports of departments and agencies stand referred to committees in accordance with the allocation of departments and agencies in a resolution of the Senate. Each committee is required to:

examine each annual report referred to it and report to the Senate whether the report is apparently satisfactory;

consider in more detail, and report to the Senate on each annual report which is not apparently satisfactory, and on the other annual reports which it selects for more detailed consideration;

investigate and report to the Senate on any lateness in the presentation of annual reports;

in considering an annual report take into account any relevant remarks about the report made in debate in the Senate;

if the committee so determines, consider annual reports of departments and budget-related agencies in conjunction with examination of estimates;

report on annual reports tabled by 31 October each year by the tenth sitting day of the following year, and on annual reports tabled by 30 April each year by the tenth sitting day after 30 June of that year;

draw to the attention of the Senate any significant matters relating to the operations and performance of the bodies furnishing the annual reports; and

report to the Senate each year whether there are any bodies which do not present annual reports to the Senate and which should present such reports.

Allocated portfolios

1.3 The committee has responsibility for the oversight of the following portfolios:

- Parliament;¹
- Prime Minister and Cabinet (including Climate Change);
- Finance and Deregulation; and
- Human Services.

1.4 There have been no changes to these portfolios as they relate to the production of annual reports since the committee's last report on annual reports, No. 2 of 2008.

1.5 Appendices 1–4 provide the relevant extracts of the *Administrative Arrangements Order* relating to the Prime Minister and Cabinet, Finance and Deregulation and Human Services portfolios and the Department of Climate Change, respectively.

Annual reports referred

1.6 In accordance with Senate Standing Order 25(20)(f) this report must examine the annual reports presented to the Senate, under the portfolios in which the committee has oversight, for the period between 1 May 2008 to 31 October 2008.

1.7 During this period the annual reports of four departments of state, two Parliamentary departments, twelve statutory agencies, one executive agency, two other agencies under the *Financial Management and Accountability Act 1997* (FMA Act), one Commonwealth authority and three Commonwealth companies were received.

Method of assessment

1.8 Annual reports, together with the estimates process, provide a mechanism for parliamentary (and public) scrutiny of the operations of government. As the official Commonwealth guidelines state:

- (1) The primary purpose of annual reports of departments is *accountability*, in particular to the Parliament.
- (2) Annual reports serve to inform the Parliament (through the responsible Minister), other stakeholders, educational and research institutions, the media and the general public about the performance of departments in relation to services provided. Annual reports are a key reference document and a document for internal management. They form part of the historical record.²

1 As a matter of comity between the Houses, it is traditional that neither House inquires into the operations of the other House. For this reason, neither the annual report of, nor the proposed expenditure for, the Department of the House of Representatives is referred to a Senate committee for review.

2 Department of the Prime Minister and Cabinet, *Requirements for Annual Reports: for departments, executive agencies and FMA Act bodies*, June 2008, p. 2, emphasis added.

1.9 Senate Standing Order 25(20) requires that the committee examine reports referred to it to determine whether they are timely and 'apparently satisfactory'. In forming its assessment, the committee considered whether the reports comply with the relevant legislation and guidelines for the preparation of annual reports. The principal Acts which apply to departments, statutory agencies and authorities, and Commonwealth companies are:

- *Public Service Act 1999*;
- *Parliamentary Service Act 1999*;
- *Financial Management and Accountability Act 1997* (FMA Act); and
- *Commonwealth Authorities and Companies Act 1997* (CAC Act).

1.10 Statutory authorities report under their respective enabling legislation, for example, the Australian Electoral Commission reports under section 17 of the *Commonwealth Electoral Act 1918*.

1.11 The committee also assessed whether reports comply with the *Requirements for Annual Reports: for Departments, Executive Agencies and FMA Act Bodies* (the *PM&C Guidelines*), June 2008, issued by the Department of Prime Minister and Cabinet (PM&C) with the approval of the Joint Committee of Public Accounts and Audit. This is the authoritative source outlining the requirements for preparing and presenting annual reports.³

1.12 The principles underlying the annual report requirements issued by PM&C are as follows:

The content of annual reports should:

- a) be consistent with the purposes of annual reports – in particular, annual reports should be written in plain English and provide sufficient information and analysis for the Parliament to make a fully informed judgement on departmental performance;
- b) align with the overall accountability framework;
- c) reflect the harmonisation, as far as practicable, of reporting regimes within government (including PBSs and PAESs) and between the government and non-government sectors; and
- d) merit reporting – the relative benefits and costs of reporting should be considered.⁴

1.13 For bodies reporting under the CAC Act, compliance with the *Commonwealth Authorities and Companies (Report of Operations) Orders 2008* was considered.⁵

3 These guidelines may be found at:
http://www.pmc.gov.au/guidelines/docs/annual_report_requirements.pdf (accessed 1.3.09).

4 Department of the Prime Minister and Cabinet, *Requirements for Annual Reports: for departments, executive agencies and FMA Act bodies*, June 2008, p. 3

Reports examined

1.14 In 2008, the last sitting week of the Senate before October 31 was from 13 October until 16 October. It was not possible to table reports in the Senate after this date as Supplementary Budget Estimates hearings were then held from 20 October until 23 October, with no subsequent sitting days for the rest of October. Several reports were thus not tabled before 31 October 2008 in the Senate, but were tabled before that date in the House of Representatives. These reports are considered by the committee to have been tabled within the time limit for this report.

1.15 The following 25 reports for the financial year 2007–08 were tabled in the Senate, or the House of Representatives, or presented 'out of session' to the President of the Senate by 31 October 2008 and referred to the committee:

Departments of State

- Department of Climate Change Report for the Period 3 December 2007–30 June 2008—pursuant to section 63 of the *Public Services Act 1999*;
- Department of Finance and Deregulation Annual Report 2007–08—pursuant to section 63 of the *Public Services Act 1999*;
- Department of Human Services Annual Report 2007–08—pursuant to section 63 of the *Public Service Act 1999*; and
- Department of the Prime Minister & Cabinet Annual Report 2007–08—pursuant to section 63 of the *Public Service Act 1999*.

Departments of Parliament

- Department of Parliamentary Services—Annual Report and Financial Statements 2007–08—pursuant to paragraph 65(1)(c) of the *Parliamentary Service Act 1999* and subsection 65(3) of the *Parliamentary Services Act 1999*; and
- Department of the Senate—Annual Report for 2007–08—pursuant to section 65 of the *Parliamentary Service Act 1999*.

Other prescribed agencies under the FMA Act

- Australian Electoral Commission—Annual Report 2007–08—pursuant to section 17 of the *Commonwealth Electoral Act 1918*;
- Australian Institute of Family Studies—Annual Report 2007–08—pursuant to section 114LC of the *Family Law Act 1975*;
- Australian National Audit Office—Annual Report 2007–08—pursuant to section 28 of the *Auditor-General Act 1997*;

5 This legislative instrument may be found at:
<http://www.comlaw.gov.au/comlaw/management.nsf/lookupindexpagesbyid/IP200837042?OpenDocument>
(accessed 4.3.09).

-
- Australian Public Service Commission—Annual Report 2007–08, Incorporating the Annual Report of the Merit Protection Commissioner — pursuant to section 44 and section 51 of the *Public Service Act 1999*;
 - Australian Reward Investment Alliance—Annual Report 2007–08— section 162 of the *Superannuation Act 1976*, section 28 of the *Superannuation Act 1990* and section 26 of the *Superannuation Act 2005*;
 - Centrelink—Annual Report 2007–08—pursuant to subsection 40(1) of the *Commonwealth Services Delivery Agency Act 1997*;
 - Commissioner for Superannuation—Annual Report 2007–08—pursuant to section 162 of the *Superannuation Act 1976* and section 21 of the *Papua New Guinea (Staffing Assistance) Act 1973*;
 - Commonwealth Ombudsman—Annual Report 2007–08—pursuant to subsections 19(1) and 19F(3) of the *Ombudsman Act 1976*;
 - Future Fund Management Agency—Annual Report 2007–08—pursuant to section 81 of the *Future Fund Act 2006*;
 - Inspector-General of Intelligence and Security—Annual Report 2007–08— pursuant to section 35 of the *Inspector-General of Intelligence and Security Act 1986*;
 - Medicare Australia—Annual Report 2007–08—pursuant to subsection 70(1) of the *Public Service Act 1999*;
 - National Archives of Australia and National Archives of Australia Advisory Council—Annual Report 2007–08—pursuant to section 70 of the *Public Service Act 1999*;
 - Office of the Official Secretary to the Governor-General—Annual Report 2007–08—pursuant to subsection 19(1) of the *Governor-General Act 1974*;
 - Office of the Privacy Commissioner—Annual Report 2007–08— pursuant to section 97 of the *Privacy Act 1988*; and
 - Office of the Renewable Energy Regulator—Financial Annual Report 2007– 08— pursuant to section 63 of the *Public Service Act 1999*.

Commonwealth authorities/companies

- Australian Hearing—Annual Report 2007–08—pursuant to section 9 of the *Commonwealth Authorities and Companies Act 1997*;
- Health Services Australia Ltd—Annual Report 2007–08—pursuant to section 36 of the *Commonwealth Authorities and Companies Act 1997*;
- National Australia Day Council—Annual Report 2007–08—pursuant to subsection 36(4) of the *Commonwealth Authorities and Companies Act 1997*; and
- Medibank Private Limited—Annual Report 2007–08—pursuant to sections 9 and 36 of the *Commonwealth Authorities and Companies Act 1997*.

Reports not examined

1.16 The committee is not obliged to report on Acts, statements of corporate intent, surveys, corporate plans or errata. The following documents were referred to the committee but not examined:

- ASC Pty Ltd—Statement of Corporate Intent 2008 to 2011;
- Health Services Australia Limited (HSA Group)—Statement of Corporate Intent 2008 to 2011;
- Medibank Private Limited—Statement of Corporate Intent 2009 to 2011;
- *Renewable Energy (Electricity) Act 2000*—Report for 2007 on the Operation of the Act; and
- Parliamentary Service Commissioner—Report for 2007–08—pursuant to subsection 42(1) of the *Parliamentary Service Act 1999*.

Reports held over

1.17 The following reports were tabled in the Senate after 31 October 2008. These reports will be examined in the committee's second report on Annual Reports due to be presented to the Senate in September 2009.

- Albury-Wodonga Development Corporation Report for 2007–08 (received 5 November 2008);
- ASC Pty Ltd Report of 2007–08 (received 3 December 2008);
- Australian Industry Development Corporation Report of 2007–08 (received 4 February 2009);
- Australian Political Exchange Council – Report for 2006–07 (received 22 December 2008);
- Australian Public Service Commission—State of the Service Report (received 2 December 2008);
- Australian River Co. Ltd. Report for 1 December 2006–30 November 2007 (received 25 November 2008);
- Department of Finance and Deregulation – Issues from the Advance to the Finance Minister as a Final Charge for the Year (received 11 November 2008); and
- *Members of Parliament (Staff) Act 1984* – Report for 2007–08 (received 23 December 2008).

Non-reporting bodies

1.18 Standing Order 25(20)(h) requires that the committee inquire into, and report on, any bodies which do not present annual reports to the Senate but should present such reports.

1.19 The committee continues to approach this in two ways. First, the committee examined the *Administrative Arrangements Order* (updated 1 July 2008) for the list of legislation administered by portfolio ministers and consequently, departments and agencies.

1.20 Second, the committee consulted Finance's listing of Australian Government Bodies. The list identifies the agencies that are required to report and the Acts under which they report.⁶ Based on the above checks, the committee considers it has received all reports that it is required to receive.

Timeliness

1.21 Most reports are required to be tabled in Parliament by 31 October each year unless another date is specified, for example, in an agency's legislation, charter and/or terms of reference. Commonwealth companies reporting under the CAC Act are required to provide an annual report to the responsible Minister four months after the end of the company's financial year.⁷ For example, where the authority's financial year ends on 30 June, the report must be furnished to the Minister by 31 October. It appears all annual reports submitted by Commonwealth companies in the committee's portfolio areas fulfilled this requirement.

1.22 The committee does note however, that even where companies submitted reports to the relevant Minister within the time limit, there is often a significant delay before the report is tabled in the Parliament. For instance, in the case of the Australian River Co. Ltd, the report was received by the Minister on 8 September 2008, but was not tabled until 25 November 2008. The CAC Act specifies the following:

If the Commonwealth company is a wholly-owned Commonwealth company, or is not required to hold an annual general meeting, the responsible Minister must table the documents in each House of the Parliament as soon as practicable after receiving them. In all other cases, the Minister must table the documents in each House of the Parliament as soon as practicable after the annual general meeting of the company.⁸

Recommendation 1

1.23 The committee recommends that Ministers ensure that annual reports are tabled in the Parliament as soon as is practicable after receipt of reports from agencies.

6 This list may be found at: <http://www.finance.gov.au/publications/flipchart/index.html> (accessed 4.3.09).

7 *Commonwealth Authorities and Companies Act 1999*, s. 36.

8 *Commonwealth Authorities and Companies Act 1999*, s. 36(4)

1.24 Concerns regarding the matter of timeliness have been discussed previously by the committee. The committee noted that most agencies finalised their reports sufficiently far in advance to allow for tabling in both Houses prior to the 31 October deadline. For reasons mentioned above, eight reports, though tabled in the House of Representatives on time, were not able to be tabled in the Senate until after 31 October.

1.25 Annual reports play an integral part in the scrutiny of Government activity. It is common practice for Senators to use the reports to assist in the examination of the performance and financial positions of departments and agencies. This is a key reason why departments and agencies should take care to ensure that annual reports are available on time, and preferably before supplementary estimates hearings.

1.26 Where a department or agency cannot meet its deadline for reporting, it must apply to the relevant minister for an extension.⁹ Where an extension is granted, the minister must table in Parliament a copy of the application together with a statement specifying the length of the extension and the reasons for granting the extension. The committee is not aware of any extensions granted for this period.

1.27 For each report referred to it, the committee recorded the following dates:

- submitted to minister;
- received by the minister;
- tabled in the Senate or presented to the President or a temporary chair of committees; and
- tabling date in the House of Representatives, where applicable.

1.28 Appendix 5 shows these key dates (where available).

Assessment of reports

1.29 In determining whether a report was satisfactory, the committee applied the *PM&C Guidelines*. In particular, to assess whether the reports adequately met reporting requirements, they were assessed against the checklist at Attachment F in the guidelines.

1.30 Where applicable, the committee paid particular attention to agencies reporting against outcomes as set down in their respective Portfolio Budget Statements and Portfolio Additional Estimates Statements. The committee notes that the majority of agencies report performance against outcome structures as set out in these documents.

1.31 The committee has found that all reports are 'apparently satisfactory'. However, certain aspects of the reports the committee scrutinised could be improved. These matters are discussed under the heading 'Selected Agencies' below. The

9 *Acts Interpretation Act 1901*, s. 34(c).

committee notes that all financial statements included in the reports received an unqualified report from the Auditor-General.

Senate debate

1.32 Few annual reports are debated in the Senate, but many remain on the Senate Notice Paper for future consideration. The committee notes procedural changes adopted by the Senate on 11 May 2004 on the recommendation of the Procedure Committee: namely, that 'government documents tabled on any day of the week are to be carried over for consideration each day until they appear on the list for consideration under General Business on Thursday (Standing Order 61)'.¹⁰ Annual reports fall into this category of government documents.

1.33 The committee is not aware of any Senate debates relating to the reports examined.

Selected agencies and reports

Department of Climate Change

1.34 The Department of Climate Change (Climate Change) was established on 3 December, 2007. As such, the 2007-08 Annual Report is the first published by Climate Change. For this reason, the committee has chosen to comment on this report.

1.35 Overall, Climate Change is to be commended for a Report that has made every effort to be accessible to the average reader. Evidence of this includes comprehensive explanatory notes for the financial statements, logical structure along outcome lines, and the inclusion of overviews of programs of interest. The committee found that the annual report for 2007–08 fulfilled the requirements outlined in the *PM&C Guidelines*.

1.36 The committee commends the annual report as an introduction to the Department of Climate Change for members of the public. The report includes helpful explanatory notes to assist reader comprehension, and for this reason serves as a good example of what departments should aim for, not only in a first annual report, but for any.

Accessibility

1.37 The report begins with an introduction and guide that explains how the Department has handled reporting given the difficulties of having been established in the middle of a financial year. The committee notes that the Department has followed the *PM&C Guidelines* for reporting changes made to the machinery of government during a reporting period.

1.38 Throughout the report, the Department appears to have adopted a plain English approach, avoiding overly bureaucratic and complicated language. This has been an issue in the past for some departments, and the committee continues to encourage the use of simple language in annual reports.

10 *Journals of the Senate*, 11.5.04, p. 3379.

1.39 The Department has made an effort to include explanatory notes with each section. Though this leads to repetition, it enables most sections of the report to be read independently, making it more accessible to readers who only have time to read sections of interest.

1.40 The report includes single-page overviews of programs of current interest such as the Carbon Pollution Reduction Scheme and the National Greenhouse and Energy Reporting Scheme that serve as a good introduction to the activities of the Department.

Structure of report

1.41 The Department's budget outputs have been used to structure the annual report along thematic lines. The Department of Climate Change's three outputs are:

- reducing Australia's greenhouse gas emissions;
- adapting to the impacts of climate change we cannot avoid; and
- helping to shape a global solution.

1.42 By structuring the report along the lines of the outputs, the annual report is more readily comparable with Portfolio Budget Statements, thus enhancing accountability. This is a key requirement of the *PM&C Guidelines*.

1.43 The various programs and work-groups of the Department are linked directly to outputs. This is particularly useful for the Senate estimates process, as it enables Senators to establish under which outputs they should direct questioning. Committees have often commented on the problems associated with departments or agencies which have vaguely worded outcomes and a lack of explanatory documentation.

1.44 Overall, the Department has produced a sound and readable first report. The committee does note however, that some of the PM&C requirements were unable to be met due to the recent establishment of the Department. For instance, Climate Change currently operates under the Department of Environment, Water, Heritage and the Art's Fraud and Risk Management policies and practices and is yet to establish its own. The Department has undertaken to develop its own Fraud Control Plan in the first quarter of 2008–09 and the committee awaits an assessment of this and other developments in next year's annual report.

General comments (various agencies)

Compliance Index

1.45 About half of the annual reports reviewed for this period include a compliance index, indicating page references for each requirement listed in the *Requirement for Annual Reports*. The committee supports the inclusion of a compliance index in annual reports as this shows that the department or agency is aware of the current *PM&C Guidelines* and that they have taken those guidelines into account in the construction of the annual report.

1.46 The inclusion of a compliance index also allows readers to establish whether the report is in accordance with the guidelines. However, the committee notes that there is a tendency for agencies which include a compliance index to omit guidelines that are not applicable. For instance, one of the guidelines asks for any information on judicial decisions and decisions of administrative tribunals. Some agencies neglected to provide information to fulfil this guideline, presumably on the basis that they were not party to any judicial or tribunal decisions. However, for the sake of accuracy and completeness, the agency should conclusively state that it was not involved in any of these decisions.

Recommendation 2

1.47 The committee recommends that all departments and agencies include a compliance index in future annual reports.

Certification of compliance with Commonwealth Fraud Control Guidelines

1.48 The *PM&C Guidelines* state that agency heads are required to certify that their agency complies with the Commonwealth Fraud Control Guidelines. In practice, many annual reports simply included a statement that they were in compliance with the guidelines, and do not include certification by the agency heads themselves. This approach is not in compliance with the Commonwealth Fraud Control Guidelines themselves:

Chief Executive Officers (CEOs) are responsible, under section 44 of the FMA Act, for promoting efficient, effective and ethical use of Commonwealth resources. Section 45 of the FMA Act requires CEOs to implement a fraud control plan for their agency. CEOs have principal responsibility for fraud control within their agencies and for complying with the Commonwealth Fraud Control Guidelines. This includes:

...certifying, in their agency's annual reports to their Minister or Presiding Officer, that they are satisfied that:

- fraud risk assessments and fraud control plans have been prepared that comply with the Commonwealth Fraud Control Guidelines;
- appropriate fraud prevention, detection, investigation and reporting procedures and processes are in place; and
- annual fraud data has been collected and reported that complies with the Commonwealth Fraud Control Guidelines.¹¹

1.49 Though it could perhaps be considered ambiguous as to whether this requires actual certification by the agency head in an annual report, the committee commends the approach of agencies such as the Commissioner for Superannuation, who included a signed statement by the CEO certifying fraud control initiatives.

11 *Commonwealth Fraud Control Guidelines (2002)*, Guideline 2, p5–6.

Recommendation 3

1.50 The committee recommends that agencies adhere to the Commonwealth Fraud Control Guidelines by including a signed statement by the CEO or agency head certifying that they are satisfied that their agency is in compliance with the guidelines.

Accountability for outcomes and outputs in annual reports

1.51 The central function of an annual report is to provide accountability and an essential factor in this is the ease with which the Portfolio Budget Statements and the annual report can be compared. The *PM&C Guidelines* state that:

(1) Annual Reports and Portfolio Budget Statements (PBSs) are the principal formal accountability mechanisms between government and departments and from departments through (or on behalf of) government to the Parliament. Annual reports are reports from departmental secretaries to the portfolio minister, for tabling in the Parliament. PBSs are authorised by ministers for use by the Parliament in the consideration of the Budget.

(2) PBSs set out performance targets for departmental outputs and contributions to outcomes when funds are appropriated, and annual reports report on achievement. PBSs and annual reports provide the Government and the Parliament with detailed information about the actual performance of departments and forecasts of future needs and expectations. The 'clear read' between PBSs and annual reports is an essential part of the accountability system that compares budgeted targets and figures to those actually achieved, and places a strong emphasis on compatibility between the two documents regarding budget and performance information.¹²

1.52 The broad nature of outputs and outcomes remains a problem for agencies and departments as they seek to align annual reporting with Portfolio Budget Statements in accordance with *PM&C Guidelines*. An example of this is Centrelink, which was singled out for attention in this committee's report, Annual Reports (No. 1 of 2008). That report stated that:

Centrelink's lack of a detailed outcome and output structure may also explain why its annual report is at times difficult to navigate. There is a risk that without the clear guidance of a comprehensive outcome and output structure, an assessment of progress towards achieving outcomes can be replaced by descriptions of process and activities. As stated in the *PM&C Guidelines* this should be avoided.

The committee expresses concern about the difficulty in linking Centrelink's broadly devised, single outcome and output structure, with its organisational structure and the production of a clear and accessible annual report.¹³

12 *Requirements for Annual Reports* s. 5.

13 Annual reports (No. 1 of 2008), Finance and Public Administration Committee p. 19.

1.53 For agencies with vague or 'catch-all' outcomes, it can be very difficult to structure the annual report in a way that provides a coherent performance review and reports against the outputs at the same time. For this reason, the committee continues to encourage the improvement of agency outcomes and outputs so that they become more targeted and specific. The committee notes the Government's proposals in relation to outcomes made in *Operation Sunlight – Enhancing Budget Transparency*.¹⁴

Adherence to PM&C requirements by CAC Act bodies

1.54 The *PM&C Guidelines* apply to government departments, executive agencies, and FMA Act bodies. Companies and authorities listed under the *Commonwealth Authorities and Companies Act 1997* have different reporting requirements, with content specified in the *Corporations Act 2001*.

1.55 Nevertheless, the committee considers that CAC Act bodies should take into account the *PM&C Guidelines* where possible. The committee commends the Health Services Australia Group, which voluntarily adhered to the *PM&C Guidelines* in its *Annual Report 2007–08*.

Recommendation 4

1.56 The committee recommends that *Commonwealth Authorities and Companies Act 1997* bodies consider adhering to the Requirements for Annual Reports issued by the Department of Prime Minister and Cabinet.

**Senator Helen Polley
Chair**

14 Australian Government, *Operation Sunlight – Enhancing Budget Transparency*, December 2008, www.finance.gov.au/financial-framework/financial-management-policy-guidance/operation-sunlight/docs/operation-sunlight-enhancing-budget-transparency.rtf (accessed 10.3.09).

Appendix 1

Administrative Arrangements Order for the Department of the Prime Minister and Cabinet

[Extract from the *Administrative Arrangements Order*, made on 25 January 2008, amended 1 May 2008 and updated 1 July 2008]

PART 16 THE DEPARTMENT OF THE PRIME MINISTER AND CABINET

Matters dealt with by the Department

Co-ordination of Government administration

Assistance to Cabinet and its Committees

Policy advice and administrative support to the Prime Minister

Intergovernmental relations and communications with State and Territory Governments

Australian honours and symbols policy

Government ceremonial and hospitality

Counter terrorism policy co-ordination

National security policy co-ordination

Work and family policy co-ordination

Privacy

Freedom of information

Management of government records

Old Parliament House

Legislation administered by the Minister

Administrative Arrangements Act 1987

Archives Act 1983

Auditor-General Act 1997

Australian Capital Territory Government Service (Consequential Provisions) Act 1994

Complaints (Australian Federal Police) Act 1981, Part III

Defence Act 1903, Part IIIAAA insofar as it relates to the powers or functions of the Prime Minister as an authorising minister

Family Law Act 1975, Part XIVA

Flags Act 1953

Freedom of Information Act 1982, except to the extent administered by the Attorney-General

Governor-General Act 1974

House of Representatives (Quorum) Act 1989

Inspector-General of Intelligence and Security Act 1986

Office of National Assessments Act 1977

Ombudsman Act 1976

Parliamentary Commission of Inquiry (Repeal) Act 1986

Parliamentary Presiding Officers Act 1965

Privacy Act 1988, except to the extent administered by the Attorney-General

Public Service Act 1999

Resource Assessment Commission Act 1989

Royal Commissions Act 1902

Royal Powers Act 1953

Royal Style and Titles Act 1973

Senate (Quorum) Act 1991

Appendix 2

Administrative Arrangements Order for the Department of Finance and Deregulation

[Extract from the *Administrative Arrangements Order*, made on 25 January 2008, amended 1 May 2008 and updated 1 July 2008]

PART 9 THE DEPARTMENT OF FINANCE AND DEREGULATION

Matters dealt with by the Department

Budget policy advice and process, and review of governmental programs

Government financial accountability, governance and financial management frameworks, including procurement policy and services

Shareholder advice on Government Business Enterprises and commercial entities treated as GBEs

Reducing the burden of government regulation

General policy guidelines for Commonwealth statutory authorities

Superannuation related to former and current members of parliament and Australian Government employees

Asset sales

Strategic management of non-Defence Commonwealth-owned property in Australia, including construction, major refurbishment, acquisition, ownership and disposal of real property

Electoral matters

Administration of Parliamentarians' entitlements

Administration of the Australian Government's self-managed general insurance fund (Comcover)

Government on-line delivery and information technology and communications management

Evaluation and audit of Indigenous programs and operations

Advice on the Future Fund

Central advertising system

Legislation administered by the Minister

Aboriginal and Torres Strait Islander Act 2005, Part 4B

Aerospace Technologies of Australia Limited Sale Act 1994

AIDC Sale Act 1997

Airports (Transitional) Act 1996

Albury-Wodonga Development Act 1973

Annual Appropriation Acts

Appropriation (Supplementary Measures) Act (No. 1) 1999

Appropriation (Supplementary Measures) Act (No. 2) 1999

Audit (Transitional and Miscellaneous) Amendment Act 1997

Australian Capital Territory (Planning and Land Management) Act 1988, section 27 insofar as it relates to the declaration of land in the Australian Capital Territory to be National Land where the land is required for Commonwealth purposes other than for the special purposes of Canberra as the National Capital

Australian Industry Development Corporation Act 1970

CFM Sale Act 1996

Commonwealth Authorities and Companies Act 1997

Commonwealth Electoral Act 1918

Commonwealth Electoral Legislation (Provision of Information) Act 2000

Commonwealth Funds Management Limited Act 1990

Commonwealth Vehicles (Registration and Exemption from Taxation) Act 1997

CSL Sale Act 1993

Financial Management and Accountability Act 1997

Future Fund Act 2006

Lands Acquisition Act 1989

Lands Acquisition (Defence) Act 1968

Lands Acquisition (Northern Territory Pastoral Leases) Act 1981

Lands Acquisition (Repeal and Consequential Provisions) Act 1989

Loan (War Service Land Settlement) Acts

Medibank Private Sale Act 2006

Members of Parliament (Life Gold Pass) Act 2002

Members of Parliament (Staff) Act 1984

Ministers of State Act 1952

Northern Territory (Commonwealth Lands) Act 1980

Northern Territory (Self-Government) Act 1978, sections 69 and 70

Papua New Guinea (Staffing Assistance) Act 1973, insofar as it relates to superannuation and retirement benefits

Papua New Guinea (Staffing Assistance) Termination Act 1976

Parliamentary Allowances Act 1952

Parliamentary Contributory Superannuation Act 1948

Parliamentary Entitlements Act 1990

Parliamentary Precincts Act 1988

Parliamentary Superannuation Act 2004

Parliamentary Retiring Allowances (Increases) Acts

Public Accounts and Audit Committee Act 1951

Public Works Committee Act 1969

Qantas Sale Act 1992, except to the extent administered by the Treasurer or the Minister for Infrastructure, Transport, Regional Development and Local Government

Referendum (Machinery Provisions) Act 1984

Representation Act 1983

Salaries Adjustment Act 1956

Superannuation Acts

Superannuation Benefits (Supervisory Mechanisms) Act 1990

Superannuation (Distribution of Surplus) Act 1974

Superannuation (Pension Increases) Acts

Superannuation (Productivity Benefit) Act 1988

Supply Acts

Surplus Revenue Acts

Territory Authorities (Financial Provisions) Act 1978

Transferred Officers' Allowances Act 1948

Western Australia (South-West Region Water Supplies) Agreement Act 1965

Appendix 3

Administrative Arrangements Order for the Department of Human Services

[Extract from the *Administrative Arrangements Order*, made on 25 January 2008, amended 1 May 2008 and updated 1 July 2008]

PART 12 THE DEPARTMENT OF HUMAN SERVICES

Matters dealt with by the Department

Development, delivery and co-ordination of government services, and development of policy on service delivery

Monitoring and management of service delivery and purchaser/provider relationships involving Centrelink, Medicare Australia, the Child Support Agency, Australian Hearing, Health Services Australia and CRS Australia

Legislation administered by the Minister

Australian Hearing Services Act 1991, except to the extent administered by the Minister for Health and Ageing

Child Support (Assessment) Act 1989, insofar as it relates to the exercise of the powers and functions conferred on the Registrar under the Act

Child Support Legislation Amendment (Reform of the Child Support Scheme – Initial Measures) Act 2006, insofar as it relates to the exercise of the powers and functions conferred on the Registrar under the Act

Child Support Legislation Amendment (Reform of the Child Support Scheme – New Formula and Other Measures) Act 2006, insofar as it relates to the exercise of the powers and functions conferred on the Registrar under the Act

Child Support (Registration and Collection) Act 1988, insofar as it relates to the appointment of the Registrar and the exercise of the powers and functions conferred on the Registrar under the Act

Commonwealth Services Delivery Agency Act 1997

Medicare Australia Act 1973

Appendix 4

Administrative Arrangements Order for the Department of Climate Change

[Extract from the *Administrative Arrangements Order*, made on 25 January 2008, amended 1 May 2008 and updated 1 July 2008]

PART 4 THE DEPARTMENT OF CLIMATE CHANGE

Matters dealt with by the Department

Development and co-ordination of domestic and international climate change policy

International climate change negotiations

Design and implementation of emissions trading

Mandatory renewable energy target policy, regulation and co-ordination

Greenhouse emissions and energy consumption reporting

Climate change adaptation strategy and co-ordination

Co-ordination of climate change science activities

Legislation administered by the Minister

National Greenhouse and Energy Reporting Act 2007

Renewable Energy (Electricity) Act 2000

Renewable Energy (Electricity) (Charge) Act 2000

Appendix 5

Dates relating to the timeliness of presentation and debate in the Senate

In the case where a report has been tabled in the Senate after 31 October 2008 in the Senate, both the House of Representatives [H] and the Senate [S] tabling dates have been included. Note: there is no provision in the *House of Representatives Standing and Sessional Orders* for annual reports to be tabled out of session.

Reporting Body	Sent to Minister	Received by Minister	Tabled in the Senate or presented out of sitting(*)	Consideration in the Senate – debate
PARLIAMENT				
Department of Parliamentary Services	-	-	16/10/08	-
Department of the Senate	15/10/08	15/10/08	16/10/08	-
Parliamentary Service Commissioner	-	-	16/10/08	-
PRIME MINISTER AND CABINET PORTFOLIO				
Australian Institute of Family Studies	5/9/08	10/9/08	11/11/08 [S] 16/10/08 [H]	-
Australian National Audit Office	-	-	16/10/08	-
Commonwealth Ombudsman	2/10/08	14/10/08	11/11/08 [S] 16/10/08 [H]	-
Department of the Prime Minister and Cabinet	13/10/08	13/10/08	11/11/08 [S] 16/10/08 [H]	-
Inspector General of Intelligence and Security	2/10/08	8/10/08	14/10/08	-
National Australia Day Council	27/10/08	27/10/08	29/10/08*	-
Office of the Official Secretary to the Governor-General	24/10/08	24/10/08	29/10/08*	-
Public Service Commissioner (including Merit Protection Commissioner)	2/9/08	2/9/08	14/10/08	-

Reporting Body	Sent to Minister	Received by Minister	Tabled in the Senate or presented out of sitting(*)	Consideration in the Senate – debate
Public Service Commissioner - State of the Service Report	31/10/08	31/10/08	2/12/08	-
Privacy Commissioner	16/9/08	2/10/08	11/11/08 [S] 23/10/08 [H]	-
National Archives of Australia	17/10/08	17/10/08	29/10/08*	-
Department of Climate Change	30/9/08	3/10/08	27/10/08*	-
Office of the Renewable Energy Regulator	22/9/08	23/9/08	11/11/08 [S] 16/10/08 [H]	-
<i>Renewable Energy (Electricity) Act 2000</i>	-	-	28/8/08	
FINANCE AND ADMINISTRATION PORTFOLIO				
AlburyWodonga Development Corporation	16/10/08	16/10/08	5/11/08*	-
Australian Reward Investment Alliance	24/9/08	24/9/08	29/10/08*	-
ASC Pty Ltd	29/10/08	30/10/08	3/12/08	-
ASC Pty Ltd – Statement of Corporate Intent 2008-11	18/7/08	21/7/08	3/9/08	-
Australian Electoral Commission	9/10/08	9/10/08	11/11/08 [S] 23/10/08 [H]	-
Australian Industry Development Corporation	26/9/08	1/10/08	4/2/09	-
Australian Political Exchange Council 2006-07	17/12/08	17/12/08	22/12/08*	-
Australian River Co. Ltd	3/9/08	8/9/08	25/11/08	-
Commissioner for Superannuation	29/9/08	29/9/08	24/10/08*	-
Department of Finance and Deregulation	22/10/08	22/10/08	30/10/08*	-

Reporting Body	Sent to Minister	Received by Minister	Tabled in the Senate or presented out of sitting(*)	Consideration in the Senate – debate
Department of Finance and Deregulation – Issues from the Advance to the Finance Minister as a Final Charge for the Year	2/10/08	2/10/08	11/11/08	-
Future Fund Management Agency	16/10/08	16/10/08	11/11/08 [S] 20/10/08 [H]	-
<i>Members of Parliament (Staff) Act 1984</i>	-	-	23/12/08*	-
Medibank Private Limited	18/9/08	22/9/08	30/9/08*	-
Medibank Private Statement of Corporate Intent 2009-11	15/7/08	15/7/08	16/9/08	-
Telstra Sale Company Ltd	30/9/08	2/10/08	2/12/08	-
HUMAN SERVICES				
Australian Hearing Services	7/10/08	9/10/08	31/10/08*	-
Centrelink	27/10/08	27/10/08	31/10/08*	-
Department of Human Services	3/10/08	3/10/08	29/10/08*	-
Health Services Australia	20/9/08	29/9/08	11/11/08 [S] 22/10/08 [H]	-
Health Services Australia– Statement of corporate intent 2008-11	25/8/08	25/8/08	14/10/08	-
Medicare	3/9/08	12/9/08	30/10/08*	-

