

Group 2 – Annual Information Statement

DRAFT TPG-02

December 2024

Acknowledgement of Country

We acknowledge that Aboriginal and Torres Strait Islander peoples are the First Peoples and Traditional Custodians of Australia, and the oldest continuing culture in human history.

We pay respect to Elders past and present and commit to respecting the lands we walk on, and the communities we walk with.

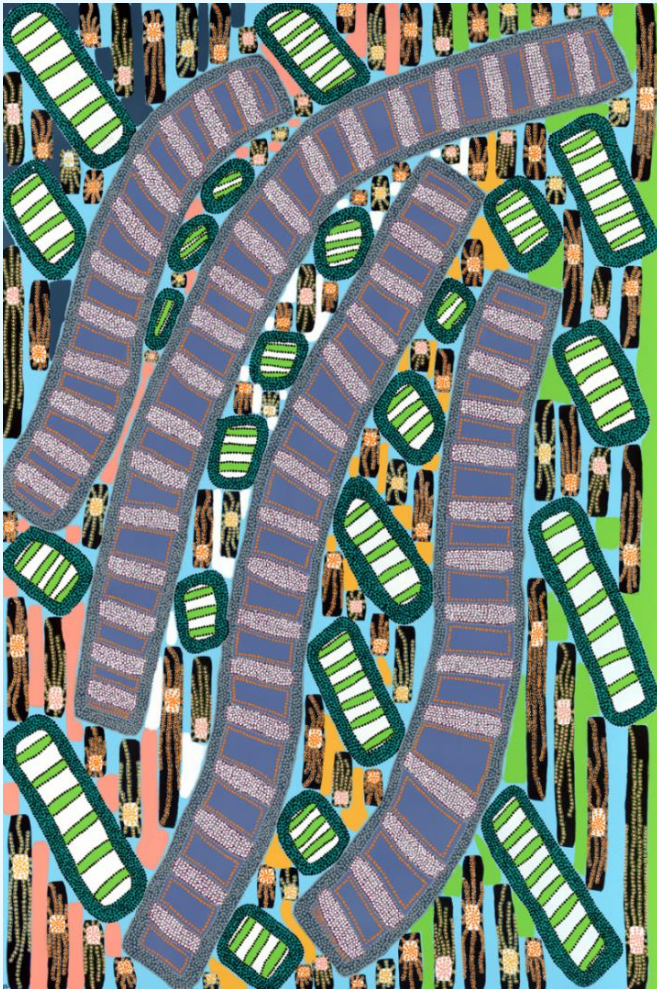
We celebrate the deep and enduring connection of Aboriginal and Torres Strait Islander peoples to Country and acknowledge their continuing custodianship of the land, seas and sky.

We acknowledge the ongoing stewardship of Aboriginal and Torres Strait Islander peoples, and the important contribution they make to our communities and economies.

We reflect on the continuing impact of government policies and practices, and recognise our responsibility to work together with and for Aboriginal and Torres Strait Islander peoples, families and communities, towards improved economic, social and cultural outcomes.

Artwork:

Regeneration by Josie Rose



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Key information	
Treasury Policy and Guidelines (TPG) is relevant to?	<input checked="" type="checkbox"/> GSF Agencies <input type="checkbox"/> General Government Sector <input type="checkbox"/> Public non-financial corporation <input type="checkbox"/> Public financial corporation <input type="checkbox"/> State Owned Corporations <input type="checkbox"/> Other <input type="checkbox"/> Executive agencies related to Departments <input type="checkbox"/> Subsidiaries of the NSW Government established under the Corporations Act 2001
Date issued	[Click here to enter a Date]
Review date	[Click here to enter a Date]
<input checked="" type="checkbox"/> Replaces <input type="checkbox"/> Replaced by	TPG23-11 Annual Reporting Requirements
Issuing/Publishing entity	Financial Stewardship and Public Reporting
Related instrument(s)	TD23-10 Annual Reporting Requirements (<i>to be updated</i>) <i>Proposed new TPGs:</i> TPG-00 Framework for Financial and Annual Reporting TPG-01 Group 1 Annual Report TPG-03 Group 3 Financial Information Return
Document approver	[Secretary, NSW Treasury, or Position title where delegated]
Contact	legislation@treasury.nsw.gov.au
Document contains	
<input checked="" type="checkbox"/> MANDATORY POLICY compliance set out by NSW Treasury.	
<input checked="" type="checkbox"/> RECOMMENDED POLICY reflecting best practice standards.	
<input checked="" type="checkbox"/> GUIDANCE/ADDITIONAL INFORMATION to provide clarity or explain requirements in detail.	

Framework for Financial and Annual Reporting – Group 2: Annual Information Statement

Purpose

This TPG explains the annual reporting information requirements for a GSF reporting agency that is a Group 2 agency under the Framework for Financial and Annual Reporting (TPG-00).

Overview

The Framework for Financial and Annual Reporting provides a comprehensive approach to financial and annual reporting for Government Sector Finance (GSF) agencies. This framework introduces a differential reporting model, categorising agencies into three groups based on specific criteria.

Group 2 agencies are required to prepare annual reporting information in the form of an Annual Information Statement (AIS). Group 2 agencies are those that do not meet the criteria to be in Group 1 or in Group 3. Group 2 agencies are required to prepare financial statements and have them audited but are not considered large enough to require them to produce a full annual report.

The AIS is designed to streamline the reporting process for these agencies, ensuring that the reporting effort is proportionate to the size and nature of the agency while maintaining transparency and accountability. The requirement for Group 2 agencies to produce an AIS recognises that a set of financial statements, on their own, only provide limited information about an agency, its responsibilities and activities. An AIS therefore provides stakeholders with additional brief information to accompany the financial statements, to enhance transparency and accountability, without creating the undue burden of producing a full annual report.

Application

This TPG applies to Group 2 agencies as per criteria defined in TPG-00.

Related legal obligations

The GSF Act is the principal NSW legislation that governs the financial and annual reporting requirements across the NSW government sector.

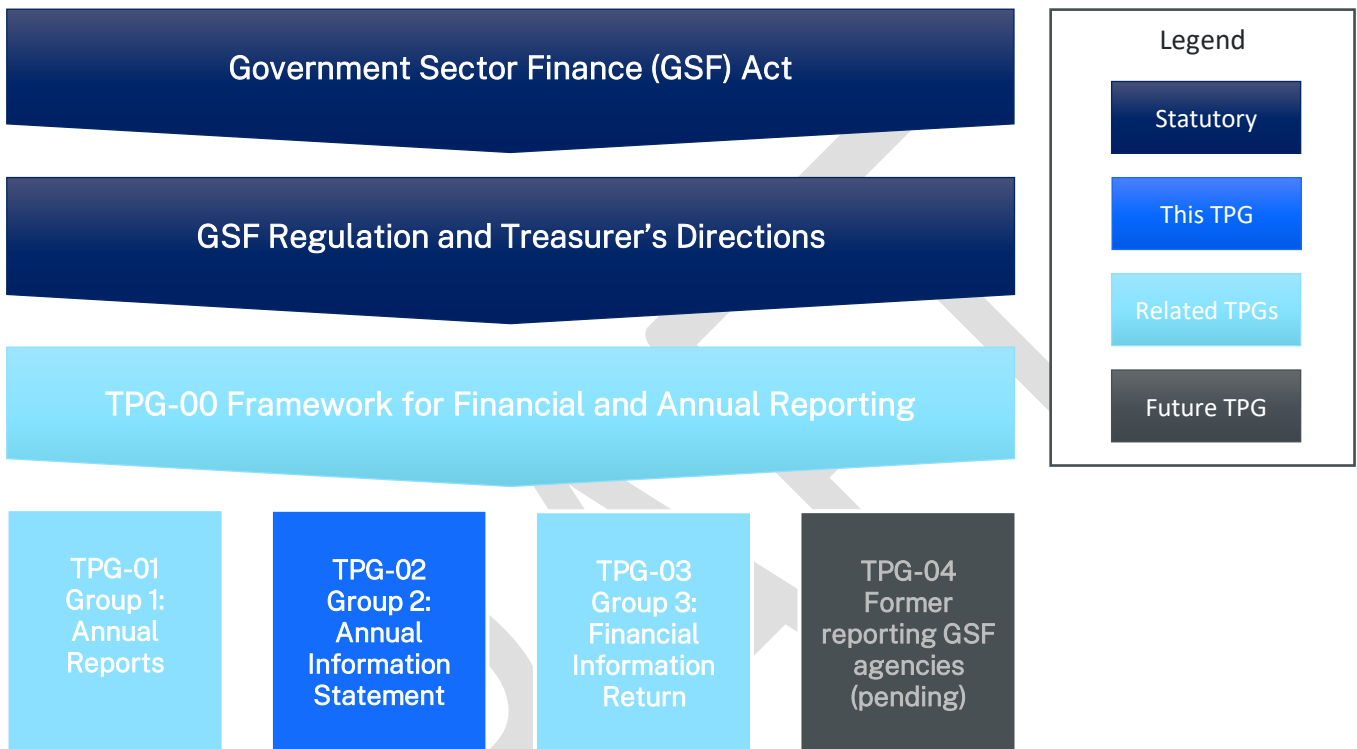
The GSF Act outlines the provisions for reporting by GSF agencies, as detailed in Part 7 – Reporting. This section of the Act specifies the application and objects of reporting requirements (Division 7.1), details for financial reporting (Division 7.2), and annual reporting information (Division 7.3).

The GSF Act also empowers the Treasurer to prescribe by the regulations or to issue Treasurer's Directions on various financial and annual reporting matters.

This policy incorporates the statutory obligations under the GSF Act, GSF Regulations and the Treasurer's Directions, in effect from time to time, for annual reporting information as it applies to Group 2 agencies.

Navigating the Framework

The Framework for Financial and Annual Reporting is detailed in this and other supporting TPGs. TPG-00 serves as the foundational policy, setting the overall legislative and policy context and establishing the primary requirements. Other TPGs in the framework focus on specific reporting requirements.



1 Annual Information Statement

Mandatory

- 1.1 A reporting GSF agency must prepare annual reporting information for the **annual reporting period** for the GSF agency.
- 1.2 A Group 2 reporting GSF agency prepares annual reporting information in the form of an **annual information statement**.
- 1.3 The accountable authority for the agency must have regard to the principles for preparing and publishing an agency's annual reporting information in accordance with TD23-11.
- 1.4 Annual reporting information for the agency must be prepared and provided to the responsible Minister within four months after the end of the annual reporting period for the agency.

Guidance

What is the annual information statement

The Annual Information Statement (AIS) is a key component of the Framework for Financial and Annual Reporting for Group 2 agencies. It includes both financial and non-financial information that provides a clear but concise overview of the agency's performance and financial position.

For more detailed guidelines on the preparation and content of the AIS, refer to [chapter 2](#) of this TPG.

Audited financial statements must be included with the AIS.

Guiding Principles

The accountable authority for an agency must have regard to the principles when preparing and publishing an agency's annual reporting information. Figure 1 below highlights these principles.

Figure 1 Principles for annual reporting information

Supports accountability and transparency:

The annual reporting information supports the Agency's accountability and transparency about its decision making, resource use, and performance.

Material:

The annual reporting information reflects the Agency's significant matters that affect the Agency's ability to achieve its outcomes or objectives. The materiality of a matter can be quantitative or qualitative, and the matters can be material either individually or in the aggregate.

Concise:

The annual reporting information presents a concise account of the Agency's resource allocation, program and project delivery, and realisation of outcomes or objectives. When annual reporting information is taken as a whole, it is material, balanced and complete.

Clear:

The annual reporting information is easily understood by thoughtfully organising the content and using clear design, tables, graphs, diagrams, charts and plain English.

Accessible:

The annual reporting information is publicly available and easily accessible for all stakeholders and citizens

Consistent:

The annual reporting information is consistent over time allowing information to be identified easily and compared on a year-on-year basis.

Time frame to prepare annual reports

The accountable authority must prepare the annual reporting information for the agency within four months after the end of the annual reporting period and give to the responsible Minister.

If an agency is unable to prepare the annual reporting information within four months, the accountable authority of the agency may request an extension by writing to the Secretary of the Treasury. Refer to [chapter 4](#) for information on extensions and exemptions from requirements of this TPG.

2 Annual Information Statement Content

Mandatory

- 2.1 The annual reporting information for Annual Information Statement includes:
- the annual financial statements
 - the audit report concerning the financial statements
 - information about the agency's activities and performance during the annual reporting period in the manner and form specified in this policy
 - information that is required or permitted to be included in the annual reporting information for the GSF agency by other legislation.
- 2.2 A Group 2 agency must present the annual reporting information for the agency in the AIS under the following high-level headings in accordance with clause 23 of the GSF Regulation:
- Overview
 - Strategy
 - Operations and Performance
 - Management and Accountability
 - Sustainability
 - Financial Performance
- 2.3 A Group 2 agency must include the reporting information as set out in Table 1.

Recommendations

- 2.4 The required annual reporting information should be included under the headings recommended in Table 1. This is the recommended, but not mandatory, presentation of the AIS.
- 2.5 It is the Group 2 agency's responsibility to comply with all necessary disclosure requirements. Table 1 sets out the disclosure requirements that Treasury has identified as applying to most or all Group 2 agencies. Group 2 agencies should consider:
- whether those requirements do in fact apply to the agency, and
 - whether other requirements also apply.
- 2.6 Where a requirement listed in Table 1 does not apply to the Group 2 agency or would apply to the Group 2 agency except that they are exempt from that requirement, the Group 2 agency should disclose that fact.

Guidance

Agencies are required to include certain annual reporting information in the AIS as a minimum.

Table 1 sets out:

- i. required annual reporting information (column 2)
- ii. the recommended headings to place the required annual reporting information under (Column 1); and
- iii. some guidance about how much information to include under each heading.

This structured approach aims to standardise AIS, making them more accessible and informative for all stakeholders.

The AIS is expected to be a short document of around 2 to 8 pages (excluding the financial statements, audit report and any compliance disclosures). Section lengths set out in Table 1 are provided as a guide, agencies have the flexibility to adjust them based on their specific size and reporting requirements.

A Group 2 agency's AIS requirements can be affected by other legislation or legislative instruments. Such legislation can either be general in nature or specific to the agency. Information required by other Acts or instruments to be included in an annual report can be incorporated into the AIS and may also be included in the compliance appendix, should the agency choose to adopt one.

Agencies in Group 2 are able to include additional information in their annual reports if they wish to do so. Given the flexible approach of the AIS, agencies can elect to incorporate other information that may be relevant to the agency, alongside the AIS. For example, highlighting key details and providing a more complete picture of their activities and achievements.

Group 2 agencies also have the option to prepare an annual report as per TPG-01 similar to a Group 1 agency, if they wish to provide even more detailed information.

Required annual reporting information for Group 2

Table 1 – Required annual reporting information for Group 2 agencies

Content Heading	Required annual reporting information	Section length
Signing Page	<ul style="list-style-type: none">• Stating that the AIS is submitted to Minister for presentation to Parliament• Stating the provisions under which the annual reporting information has been prepared (i.e. GSF Act Division 7.3 and other applicable legislation (if any)).• Statement that the agency has self-assessed and is classified as a Group 2 agency, and therefore is only required to prepare an AIS. Note whether the agency is preparing a minimum AIS or choosing to include additional reporting information.	1 page

Content Heading	Required annual reporting information	Section length
	<ul style="list-style-type: none"> Where reporting deadlines have been missed, amount of time by which the deadline was missed and reasons Signed by accountable authority 	
1. Overview	<ul style="list-style-type: none"> Describe the purpose of the agency Outline the principal legislation administered by the agency If the agency is established under legislation, name of the Act or Regulation 	A few sentences or paragraphs, as relevant
2. Strategy	<ul style="list-style-type: none"> Describe the agency's strategic objectives and directions, including outcomes (if relevant). 	A few paragraphs
3. Operations and Performance	<ul style="list-style-type: none"> Describe the nature and range of the agency's activities Include summary in regard to operations and performance during the year and results 	A few paragraphs
3. Management and Accountability	<ul style="list-style-type: none"> Names, offices and qualifications of principal officers and Accountable Authority Organisation chart indicating functional responsibilities (only required for agencies with 20+ full time equivalent employees) Number of non-executive employees for current year and prior year Executive numbers and remuneration (PSC Circular 2014-09) Key risks affecting the agency, including risk management activities related to those risks For entities that don't employ their own staff or don't have their own independent governance, details of how the entity's affairs are managed (for example, by another entity on its behalf) 	A few paragraphs
4. Sustainability	<ul style="list-style-type: none"> Short statement on sustainability matters and strategy (where applicable) 	A few paragraphs
5. Financial Performance	<ul style="list-style-type: none"> Audit Opinion on Financial Statements Financial Statements Response to significant issues raised by Auditor General Clearly define where audited information starts and finishes. Unaudited financial information to be distinguished by note. 	As many pages as needed

Compliance information

Agencies should evaluate their specific compliance obligations and determine which requirements are applicable to them and ensure any other compliance obligations are fulfilled in accordance with the relevant legislation.

A compliance appendix is not a requirement for Group 2 agencies, given their limited compliance obligations under this TPG. However, agencies may choose to include a compliance appendix. For guidance, agencies can refer to TPG-01 to understand the expectations for a compliance appendix for Group 1 and adapt it accordingly.

For additional guidance, please refer to Appendix A, which includes a list of common compliance requirements for Group 2 agencies. These suggestions are intended as guidelines, and agencies are advised to exercise their judgment in evaluating their applicability.

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3 Submission and Finalisation

Mandatory

- 3.1 The annual reporting information must be given to the responsible Minister for the agency within four months to enable it to be tabled in Parliament (unless otherwise agreed or directed by the Minister).
- 3.2 The responsible Minister for the agency is to cause the annual reporting information for the agency to be tabled in each House of Parliament as soon as practicable (but no later than five months) after the end of the annual reporting period.
- 3.3 The accountable authority must make the annual reporting information publicly available as soon as practicable (but no later than five months) after it is tabled.

Guidance

The requirements for submission, tabling and publishing the annual reporting information are under Division 7.3 of the GSF Act. As per section 7.13 of the GSF Act, the responsible Minister is to cause the annual reporting information for the agency to be tabled in each House of Parliament as soon as practicable (but no later than within 5 months) after the end of the annual reporting period.

Agencies may refer to section 2.6 of the GSF Act to identify who the responsible Minister is for the agency and clarify it with the agency's legal team. The NSW Parliament's rules are followed when tabling the annual reporting information.

Further information on processes for submission, finalisation and tabling of the AIS can be found under **Appendix A**.

Bundling of annual reporting information

Preparation and publishing of annual reporting information

This framework does not allow bundling of annual reporting information in one single publication document except in compliance with Chapter 6 or 7 of TPG-00.

Bundling annual reporting information means including separate annual reporting information of one entity within the published annual report of another, but without properly integrating the information or assisting the reader to understand what information has been included and about which agencies. Doing so can reduce transparency by making it hard to understand where to find the reporting information for a given agency.

Accordingly, smaller agencies that previously bundled their annual reporting information or financial statements with those of larger agencies are now required to present their annual reporting information as a standalone document, unless permitted to prepare consolidated annual reporting information or combined annual reporting information in compliance with Chapter 6 or 7 of TPG-00.

Submission of annual reporting to the responsible Minister and tabling of annual reports

The accountable authority must submit annual reporting information to the responsible Minister. The Minister may then choose to present multiple standalone reporting documents with a single cover letter when tabling them.

The tabled and published reporting documents must be made publicly available as standalone documents, except where they are combined or consolidated in compliance with chapter 6 or chapter 7 of TPG-00.

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4 Seeking extensions or exemptions to requirements under TPG-02

Mandatory

4.1 The following people may, on their own initiative, or in response to a written request from an accountable authority for an Agency, grant an extension or exemption in relation to one or more of the requirements mandated by this TPG:

- Secretary of Treasury
- Deputy Secretary, Financial Management and Services, Treasury
- Executive Director, Financial Stewardship and Public Reporting, Treasury.

Extensions and exemptions under this chapter are available for the requirements established by TD23-11 and this TPG. Extensions and exemptions are not available for requirements established by legislation or regulations. For example, extensions cannot be granted for the Ministers' deadline to table annual reporting information within five months of the end of the annual reporting period.

In requesting an extension or exemption in relation to one or more of the requirements of this TPG, an agency is required to follow the following procedure:

- Email the request, signed by the accountable authority of the agency, to Treasury (legislation@treasury.nsw.gov.au).
- A request must identify the following:
 - reasons for the request and reference to the specific requirement in the direction
 - if seeking an extension, the length of the extension required
 - how accountability to the public will be maintained if the extension or exemption is granted
 - confirmation that the agency has consulted with their audit team and the Audit office contact.
- A request must be emailed to Treasury within three months after the agency's annual reporting period.

If an agency prepares consolidated annual reporting information, the accountable authority for the parent may request the extension for the subsidiary.

If an agency prepares combined annual reporting information, the accountable authority for the lead agency may request the extension for the other entities included in the combined annual reporting information.

5 Definitions

Term	Definition
Accountable Authority	For an agency, has the same meaning as in section 2.7(2) of the GSF Act, which is, unless otherwise specified in the GSF Act, the Secretary of the Department if the agency is a Department, or the head of the agency if the agency is not a Department.
Agency	References to agency/agencies in the document refer to GSF agency/GSF agencies.
Annual Information Statement	A short form annual report that would provide some form of information about the agency, its purpose, and activities to accompany the financial statements. It would include essential agency updates and performance highlights providing readers with any crucial information about the agency.
Annual Financial Information Return	A simplified financial information collection return to be submitted to Treasury annually. This will allow Treasury to understand the agency's financial position and obtain assurance that agencies are keeping proper records.
Annual reporting information	The annual reporting information for a reporting GSF agency includes information about the GSF agency's activities during an annual reporting period for the agency and as provided in the GSF Regulation and the Treasurer's directions (section 7.11 of the GSF Act). This includes the annual financial statements and the audit report.
Annual reporting period	The annual reporting period for a GSF agency is – (a) the period of 12 months commencing on 1 July in any year, or (b) if a different period is specified as the agency's financial year by its constituent Act – that specified period. This is subject to any determination of the Treasurer under section 2.10 of GSF Act.
CFO	For the purposes of this policy, the Chief Financial Officer (CFO) is the most senior position in the agency with the primary responsibility and accountability for the financial management of the agency. This primarily involves the preparation of external and internal financial reports and the delivery of other financial management support functions to support good decision making.
Consolidated group	A parent agency and each of the agencies that it controls.

Term	Definition
Control	Has the same meaning as in <i>AASB 10 Consolidated Financial Statements</i> , that is an agency has control over another when the agency is exposed, or has rights, to variable returns from its involvement with the other agency and has the ability to affect those returns through its power over the other agency.
Controlled agency	An agency that is 'controlled' by another agency that is a GSF agency.
Differential reporting framework	Where GSF agencies will be in one of three groups and that grouping will determine the GSF agency's financial and annual reporting requirements.
Excluded GSF agency	A GSF agency of a kind prescribed by the GSF Regulation not to be a reporting GSF agency (See Appendix A).
GSF agency	The <i>Government Sector Finance Act 2018</i> expressly names some entities as GSF agencies and describes kinds of entities that are also considered GSF agencies. To determine whether your entity is a GSF agency you need to consider the definition of a GSF agency in section 2.4 of the GSF Act, related concepts and the regulations (See Appendix A). Treasury provides a GSF Agency List Guide on their website.
Non-reporting GSF agency	A GSF agency of a kind prescribed by the GSF Regulation not to be a reporting GSF agency.
Parent agency	An agency that 'controls' another agency (with 'control' being determined in accordance with Australian Accounting Standards). Has the same meaning as in <i>AASB 10 Consolidated Financial Statements</i> , that is, an agency that controls one or more agencies.
Principles for annual reporting information	The accountable authority must have regard to principles in the Treasurer's Direction when preparing and publishing an agency's annual reporting information.
Reporting GSF agency	Any GSF agency, other than a non-reporting GSF agency.
Secretary	Secretary of Treasury
Treasury	NSW Treasury

Appendix A: Compliance Checklist

This Appendix is a list of common compliance requirements for Group 2 agencies that may apply in addition to the requirements in chapter 2 of this TPG. These suggestions are intended as guidelines, and agencies are advised to exercise their judgment in evaluating their applicability.

Content Heading	Title	Compliance content	Source of requirement
Performance and Operations	Implementation of Price Determination	<p>If agency is subject to a determination or recommendation of the Independent Pricing and Regulatory Tribunal then:</p> <p>Particulars of how any such determination has been implemented; and</p> <p>A statement of whether any such recommendation has been implemented and, if not, the reasons why it has not been implemented.</p>	IPARTA s18(4)
Management and Accountability	Numbers and remuneration of senior executives	<p>Number of senior executives employed at the end of the reporting year broken down by band and then gender within each band, compared with the numbers at the end of the previous reporting year</p> <p>Average total remuneration package of senior executives in each band at the end of the reporting year, compared with the average at the end of the previous reporting year</p> <p>The percentage of total employee-related expenditure in the reporting year that relates to senior executives, compared with the percentage at the end of the previous reporting year</p>	<p>PSC Circular 2014-09</p> <p><u>SOORT Determination</u>⁴</p>
	<u>Government Information (Public Access) Act 2009 (GIPA Act)</u>	<p>Details of the agency's review under s7(3) of the Act during the reporting year and details of any information made publicly available by the agency as a result of the review.</p> <p>Total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications).</p> <p>Total number of access applications received by the agency during the reporting year that the agency refused, either wholly or in part, because the application was for disclosure of information for which there is conclusive presumption of overriding public interest against disclosure.</p> <p>Statistical information as described in Sch 2 of the <i>Government Information (Public Access) Regulation 2018</i> (GIPA Regulation)</p>	<p>GIPA Act s125(4), (6)</p> <p>GIPAR c8, Sch 2; c13, Sch 3</p>

Content Heading	Title	Compliance content	Source of requirement
		Each agency referred to in Sch 3 of the GIPA Regulation (subsidiary agency) is declared to be part of and included in the parent agency specified in Sch 3.	
	Exemptions	If the agency has an exemption from including certain information, their annual report must include details of exemptions and reasons for exemptions.	TPG-02
Sustainability	Disability Inclusion Action Plans	If the agency is required to have a disability inclusion action plan under the <i>Disability Inclusion Act 2014</i> , a statement setting out the progress during the reporting year in implementing that plan. An agency may choose to include this information as part of 'Workforce Diversity' (see below).	Disability Inclusion Act 2014
	<i>Modern Slavery Act 2018</i> reporting	Significant operational issues: a statement of the action taken by the agency in relation to any issues raised by the Anti-slavery Commissioner during the financial year then ended concerning the operations of the agency and identified by the Commissioner as being a significant issue; and Reasonable steps: a statement of steps taken to ensure that goods and services procured by and for the agency during the financial year then ended were not the product of modern slavery within the meaning of the Act. Entities should carefully review the source requirement to confirm their obligations for annual reporting.	Modern Slavery Act 2018, section 31
	Workforce Diversity	Agencies must report statistics for both the representation and distribution of employees in diversity groups, in the same format as the report provided to each agency by the Public Service Commission. Agencies must report on the workforce diversity achievements during the reporting year and the key workforce diversity strategies proposed for the following year.	PSC Circular 2014-09

Content Heading	Title	Compliance content	Source of requirement
		Universities which are prescribed for the purposes of workforce diversity, under the <u>Government Sector Employment Regulation 2014</u> , are encouraged to continue to include workforce diversity information, in the same terms, in their annual reports.	

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Appendix B: AIS Submission and Finalisation Processes

Tabling when Parliament is not sitting

A document that is permitted or required to be tabled in a House of Parliament by or under the GSF Act may be presented to the Clerk of a House of Parliament if the House is not sitting when it is sought to be tables.¹

Providing electronic copies

As soon as practicable after tabling, agencies are to send the electronic copies of their annual reports to both:

Table.LA@parliament.nsw.gov.au

LC.Procedure@parliament.nsw.gov.au

The electronic copies should be in text-searchable Adobe Acrobat PDF

The file names should clearly indicate the agency name, reporting year and where part files are used, the part number. For example:

Treasury AR 2022-23.pdf or Health AR 2022-23 Part 1.pdf and Health AR 2022-23 Part 2.pdf

Emails transmitting the electronic copy to Parliament larger than 15Mb must be broken down into parts no larger than 15Mb. Alternatively, files can be provided to the Legislative Assembly and the Legislative Council via cloud sharing link.

In addition, agencies are required to email the annual reports to the NSW Parliamentary Library (GovernmentDeposit@parliament.nsw.gov.au).

While having an ISSN is not mandatory, agencies can opt to provide one if they wish to do so.

Distributing the annual report

The NSW Government Circular C2023-04 (Deposit of New South Wales Government Publications) requires agencies to formally deposit print and digital publications. Agencies should refer to C2023-04 as the authority for all the requirements under this section.

¹ This requirement is derived from s 9.12 of the Government Sector Finance Act 2018 (GSF Act).

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