2020–21 Corporate Plan and 2019–20 Annual Report Deadlines

Guidance

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# Introduction

To assist entities and companies to prioritise the allocation of their resources to meeting the Government’s response to the COVID-19 pandemic, the following options are available where entities and companies consider it is not practical to meet the existing reporting deadlines for their 2020–21 corporate plans and 2019–20 annual reports.

## 2020–21 Corporate Plans

The *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule) has been amended to allow accountable authorities of Commonwealth entities and the directors of Commonwealth companies the capacity to defer the publication of their 2020–21 corporate plans up until 31 January 2021.[[1]](#footnote-1) Importantly, this provision only applies in circumstances where their COVID-19 responsibilities mean that it is not reasonably practical to meet the 31 August 2021 deadline for the publication of these plans. Where a decision is made to defer publication of the corporate plan, the date of publication should occur as soon as possible after 31 August 2020.

In all other circumstances, the normal deadline of 31 August 2020 remains in place.

The PGPA Rule also includes a requirement for entities and companies that decide to defer the publication of their 2020–21 corporate plans to explain the reasons for the deferral in their 2020–21 plans.[[2]](#footnote-2)

It is also expected that entities and companies that are unable to meet the 31 August 2020 deadline to publish the reasons for this deferral on their websites by 31 August 2020. Entities and companies are requested to advise the Department of Finance (Finance) by emailing PGPA@finance.gov.au at the time this information is published. This will allow Finance to keep Government informed about potential delays in the publication of 2020–21 corporate plans.

The way that the operations of an entity or company are impacted by their COVID-19 responsivities will take many forms. Entities may take on additional responsibilities or significantly expand existing functions that require the reassignment of staff. In other cases senior staff members have been temporarily assigned to undertake critical functions in other entities. The most visible impact has been the reallocation of staff from a number of entities to Services Australia to assist with the processing of claims for COVID-19 related benefits and allowances. It is expected that where the publication of corporate plans is delayed, the plans will include a substantive discussion about the entity’s or company’s COVID-19 activities that provide a reader with a full understanding of the reasons for the delayed publication.

It is acknowledged that for some entities the delay in the presentation of the Budget until October 2020 may result in some budget uncertainty. The PGPA Rule amendment does not extend to allowing entities to delay the publication of their 2020–21 corporate plans for this reason alone. Where a corporate plan is published before the October Budget and budget measures have a significant impact on an entity’s activities, it would be expected that the accountable authority of the entity would consider publishing a varied corporate plan in accordance with section 16E(6) of the PGPA Rule.

2019–20 Annual Reports

Sections 46(2) and 97(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) specify the requirements for the accountable authorities of Commonwealth entities and Commonwealth companies to give annual reports to responsible Ministers for presentation to the Parliament. Both these sections refer to the capacity under section 34C of the *Acts Interpretation Act 1901* (AI Act) for the responsible Minister to extend the deadline for annual reports to be given to them.

Section 34C of the AI Act outlines the process for seeking an extension to the timeframe for the presentation of annual reports. In summary, the process involves the following steps:

It is expected that where an entity or company seeks an extension for the presentation of their 2019–20 annual report, that they will present the report to the responsible Minister as soon as possible after the existing deadline.

Entities and companies are requested to advise Finance by emailing PGPA@finance.gov.au where they are granted an extension of the timeframe for the presentation of their annual reports from the responsible Minister. This will allow Finance to keep Government informed about potential delays in the tabling of 2019–20 annual reports.

To assist entities and companies that propose to utilise section 34C of the AIA Act, attached are template letters that could be used for this purpose.

While recognising it is the sole responsibility of accountable authorities and directors to decide whether to seek an extension under section 34C of the AIA Act, Finance is available to discuss a possible delay in the tabling of annual reports with entities and companies.

Attachment A

Dear [*responsible Minister*]

I am writing to you regarding [*name of entity*]’s annual reporting requirements, as set out in section 46 of the *Public Governance, Performance and Accountability Act 2013*.

As you would be aware, the 2019-20 Annual Report for [*name of entity*] is required to be provided to you by 15 October 2020, unless an extension is granted under subsection 34C(5) of the *Acts Interpretation Act 1901* (AI Act). That provision allows you, as the Minister to whom the Annual Report must be provided to, upon application, grant such extension as you consider reasonable in the circumstances.

In my opinion, because of the impact on [*name of entity*] of the COVID-19 pandemic it will not be reasonably possible to comply with the requirement to furnish the annual report for the 2019-20 reporting period by 15 October 2020. I am therefore applying, under subsection 34C(4) of the AI Act, for an extension for the provision of the 2019-2020 Annual Report until [*date*]. I have outlined below the reasons why I believe it will not be reasonably possible to meet the usual deadline.

[*Entity to insert the reasons why it will not be reasonably possible to comply with the existing annual reporting timeframes*.]

If you decide to grant the requested extension, a copy of this statement, together with a statement specifying the extension granted and your reasons for granting the extension will be required to be tabled in each House of Parliament within three sitting days after the day on which you grant the extension. A copy of the 2019-20 Annual Report will be required to be tabled in each House of Parliament within 15 sitting days after the day on which I provide you with the report.

The contact officer regarding this matter is [*contact*], who can be contacted on [*contact details*].

Yours sincerely

[*Letter must be signed by the Accountable Authority*]

Attachment B

Dear [*responsible Minister*]

I am writing to you regarding [*name of company*]’s annual reporting requirements, as set out in section 97 of the *Public Governance, Performance and Accountability Act 2013*.

As you would be aware, the 2019-20 Annual Report for [*name of company*] is required to be provided to you by 31 October 2020, unless an extension is granted under subsection 34C(5) of the *Acts Interpretation Act 1901* (AI Act). That provision allows you, as the Minister to whom the Annual Report must be provided to, upon application, grant such extension as you consider reasonable in the circumstances.

In my opinion, because of the impact on [*name of company*] of the COVID-19 pandemic it will not be reasonably possible to comply with the requirement to furnish the annual report for the 2019-20 reporting period by 31 October 2020. I am therefore applying, under subsection 34C(4) of the AI Act, for an extension for the provision of the 2019-2020 Annual Report until [*date*]. I have outlined below the reasons why I believe it will not be reasonably possible to meet the usual deadline.

[*Company to insert the reasons why it will not be reasonably possible to comply with the existing annual reporting timeframes*.]

If you decide to grant the requested extension, a copy of this statement, together with a statement specifying the extension granted and your reasons for granting the extension will be required to be tabled in each House of Parliament within three sitting days after the day on which you grant the extension. A copy of the 2019-20 Annual Report will be required to be tabled in each House of Parliament within 15 sitting days after the day on which I provide you with the report.

The contact officer regarding this matter is [*contact*], who can be contacted on [*contact details*].

Yours sincerely

[*Letter must be signed by a company director*]

1. See section 40 of the PGPA Rule. [↑](#footnote-ref-1)
2. See paragraph 40(2)(b) of the PGPA Rule. [↑](#footnote-ref-2)