

A4. CLASSIFICATION OF AGENCIES

The financial activities of all governments are measured using the government finance statistics (GFS) framework.¹ All entities controlled by governments are classified into sectors according to the nature of their activities and funding arrangements.

For financial reporting and policy framework purposes, NSW Treasury classifies each NSW Government entity under one of three sectors:

- general government sector
- public non-financial corporations
- public financial corporations.

Together, these sectors make up the total state sector. This is not a GFS term, but it is used to describe the scope of all government activities representing the total state.

The nature of each sector as it relates to NSW Government entities is as follows:

General government sector	<p>The general government sector represents the scope of the Budget. Agencies in this sector generally operate under the Financial Management Framework and carry out policy, regulatory and service delivery functions. This sector includes agencies such as the Ministry of Health, Department of Education, NSW Police Force, Rental Bond Board, and Independent Pricing and Regulatory Tribunal.</p> <p>‘General government sector’ is defined under GFS as the institutional sector comprising all government units and non-profit institutions controlled by the Government.</p>
Public non-financial corporations sector	<p>Agencies in this sector are either commercial or non-commercial.</p> <p>Commercial enterprises generally operate under the Commercial Policy Framework, which aims to replicate disciplines and incentives that drive the efficient commercial practices of private sector businesses. They deliver services to a customer base from which they receive their income. They generally pay dividends and tax-equivalent payments to the general government sector. These agencies include State Owned Corporations such as Sydney Water and Hunter Water Corporations.</p> <p>Non-commercial enterprises address important social objectives and levy charges for services to client groups on a subsidised basis. This includes the New South Wales Land and Housing Corporation, which receives substantial grants from the general government sector to provide these services.</p> <p>‘Public non-financial corporations sector’ is defined under GFS as resident government controlled corporations and quasi-corporations mainly engaged in the production of market goods and/or non-financial services.</p>
Public financial corporations sector	<p>These agencies are involved in financial services and generally operate under the Commercial Policy Framework. They include the New South Wales Treasury Corporation and Insurance and Care NSW.</p> <p>‘Public financial corporations sector’ is defined under GFS as resident government controlled operations and quasi-corporations mainly engaged in financial intermediation or provision of auxiliary financial services.</p>

¹ Australian Bureau of Statistics, *Australian System of Government Finance Statistics: Concepts, Sources and Methods*, 2015 Cat No. 5514.0, ABS, Canberra.

The following table lists all entities considered material for the whole-of-government purposes which are controlled by the NSW Government and the GFS sectors under which they are classified. In addition, budget estimates shown in this budget paper include an estimate of the impact of small entities controlled by the NSW Government and not considered material for the whole-of-government purposes.

Table A4.1: Classification of agencies by sector

Material Agencies	General government sector	Public non-financial corporations sector	Public financial corporations sector
Aboriginal Housing Office	•		
Alpha Distribution Ministerial Holding Corporation	•		
Art Gallery of New South Wales	•		
Audit Office of New South Wales	•		
Australian Museum	•		
Biodiversity Conservation Trust of NSW	•		
Building Insurers' Guarantee Corporation ^(a)	•		
Centennial Park and Moore Park Trust	•		
Crown Solicitor's Office	•		
Department of Climate Change, Energy, the Environment and Water ^(b)	•		
Department of Communities and Justice	•		
Department of Customer Service	•		
Department of Education	•		
Department of Enterprise, Investment and Trade	•		
Department of Planning, Housing and Infrastructure ^(c)	•		
Department of Regional NSW	•		
Destination NSW	•		
Electricity Assets Ministerial Holding Corporation	•		
Electricity Retained Interest Corporation – Ausgrid	•		
Electricity Retained Interest Corporation – Endeavour Energy	•		
Electricity Transmission Ministerial Holding Corporation	•		
Energy Corporation of New South Wales ^(d)	•		
Environment Protection Authority	•		
Environmental Trust	•		
Epsilon Distribution Ministerial Holding Corporation	•		
Essential Energy		•	
Fire and Rescue NSW	•		
First Australian Mortgage Acceptance Corporation (FANMAC) Trusts			•
Forestry Corporation of New South Wales		•	
Greater Cities Commission ^(e)	•		
Greater Sydney Parklands Trust	•		
Health Care Complaints Commission	•		
Home Purchase Assistance Fund	•		
Hunter and Central Coast Development Corporation	•		
Hunter Water Corporation		•	
Independent Commission Against Corruption	•		
Independent Liquor and Gaming Authority	•		
Independent Pricing and Regulatory Tribunal	•		

Material Agencies	General government sector	Public non-financial corporations sector	Public financial corporations sector
Information and Privacy Commission	•		
Infrastructure NSW	•		
Insurance and Care NSW			•
Judicial Commission of New South Wales	•		
Landcom		•	
Lands Administration Ministerial Corporation	•		
Law Enforcement Conduct Commission	•		
Legal Aid Commission of New South Wales	•		
Liability Management Ministerial Corporation	•		
Lifetime Care and Support Authority of New South Wales			•
Local Land Services	•		
Long Service Corporation	•		
Luna Park Reserve Trust	•		
Mental Health Commission of New South Wales	•		
Ministry of Health	•		
Multicultural NSW	•		
Museum of Applied Arts and Sciences	•		
Museums of History NSW	•		
Natural Resources Commission	•		
New South Wales Crime Commission	•		
New South Wales Electoral Commission	•		
New South Wales Government Telecommunications Authority	•		
New South Wales Land and Housing Corporation		•	
New South Wales Rural Assistance Authority	•		
New South Wales Treasury Corporation			•
Newcastle Port Corporation		•	
Northern Rivers Reconstruction Corporation	•		
NSW Education Standards Authority	•		
NSW Food Authority	•		
NSW Independent Casino Commission	•		
NSW Police Force	•		
NSW Reconstruction Authority	•		
NSW Rural Fire Service	•		
NSW Self Insurance Corporation	•		
NSW Trains		•	
NSW Trustee and Guardian	•		
Office of Sport	•		
Office of the Children's Guardian	•		
Office of the Director of Public Prosecutions	•		
Office of the Independent Planning Commission	•		
Office of the Independent Review Officer	•		
Office of the NSW State Emergency Service	•		
Office of Transport Safety Investigations	•		
Ombudsman's Office	•		

Material Agencies	General government sector	Public non-financial corporations sector	Public financial corporations sector
Parliamentary Counsel's Office	•		
Place Management NSW		•	
Planning Ministerial Corporation	•		
Port Botany Lessor Ministerial Holding Corporation	•		
Port Kembla Lessor Ministerial Holding Corporation	•		
Port of Newcastle Lessor Ministerial Holding Corporation	•		
Ports Assets Ministerial Holding Corporation	•		
Premier's Department	•		
Property and Development NSW ^(f)	•		
Public Service Commission	•		
Regional Growth NSW Development Corporation	•		
Rental Bond Board	•		
Royal Botanic Gardens and Domain Trust	•		
Service NSW	•		
State Insurance Regulatory Authority	•		
State Library of New South Wales	•		
State Records Authority NSW	•		
State Sporting Venues Authority		•	
State Transit Authority of New South Wales ^(g)		•	
Sydney Ferries		•	
Sydney Metro	•		
Sydney Olympic Park Authority	•		
Sydney Opera House Trust		•	
Sydney Trains		•	
Sydney Water Corporation		•	
TAFE Commission	•		
Teacher Housing Authority of New South Wales		•	
The Cabinet Office	•		
The Legislature	•		
The Treasury ^(h)	•		
Transport Asset Holding Entity of New South Wales		•	
Transport for NSW	•		
Venues NSW		•	
Waste Assets Management Corporation		•	
Water Administration Ministerial Corporation	•		
Water NSW		•	
Western Parkland City Authority	•		
Western Sydney Parklands Trust	•		
Workers' Compensation (Dust Diseases) Authority	•		
Zoological Parks Board of New South Wales		•	

- (a) Cabinet approved the decision to dissolve Building Insurers' Guarantee Corporation on 27 May 2024 and the Miscellaneous Amendment Bill which contained the dissolution provision is scheduled to be introduced into Parliament for debate in the week commencing 17 June 2024. Once it is assented in both Houses, the dissolution provision will come into force 28 days thereafter.
- (b) Department of Climate Change, Energy, the Environment and Water was established on 1 January 2024.
- (c) Department of Planning, Housing and Infrastructure was renamed from Department of Planning and Environment on 1 January 2024.
- (d) Energy Corporation of New South Wales was previously reported within The Treasury.
- (e) Greater Cities Commission was abolished and functions transferred to Department of Planning, Housing and Infrastructure and Hunter and Central Coast Development Corporation on 1 January 2024.
- (f) Property and Development NSW was renamed from Property NSW on 31 May 2024.
- (g) State Transit Authority of New South Wales ceased operations on 3 April 2022 but will continue to exist as a legal entity until dissolved by Parliament.
- (h) The convention of presenting the Crown Finance Entity as an agency has ceased. Items recorded within Crown Finance Entity are now presented as Administered Items of The Treasury.

