



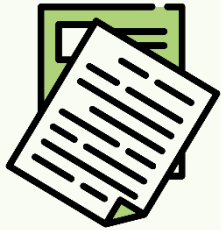
# Registered Organisations Commission (ROC)

Officer and Related Party Disclosure  
statements (ORPs)

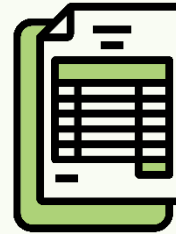
July 2019



# ORP statement



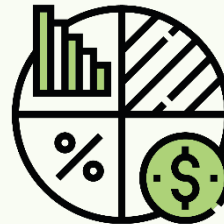
The identity of the top 5 ranked officers of the organisation or branch by relevant remuneration during the financial year



The actual relevant remuneration of each of the top 5 ranked officers



The value and form of each officer's relevant non-cash benefits



Each payment made during the financial year to a related party of the organisation or branch, or to a declared person or body

**Must be provided to members and the ROC within 6 months of EOFY**



# ROC template

**OFFICER AND RELATED PARTY DISCLOSURE STATEMENT** in accordance with Section 293J *Fair Work (Registered Organisations) Act 2009*

I, [NAME], being the [OFFICER] of the [ORGANISATION/BRANCH], declare the following Officer and Related Party Disclosure Statement.

<b>Organisation Name:</b>		<b>Branch Name:</b>	
<b>Financial year start date:</b>		<b>Financial year end date:</b>	

**Top Five Rankings of Officers – Relevant remuneration and non-cash benefits**

When all officers in the [ORGANISATION OR BRANCH] are ranked by relevant remuneration for the financial year, the following officers are ranked no lower than fifth:

[INSTRUCTIONS FOR TABLE BELOW:

- delete the examples and add information relevant to your branch or organisation. Add extra lines if required (e.g. if more than one officer is ranked at a particular level)
- if there are no disclosures in any of the cells below, please insert 'NIL']

Full Name	Office (e.g. Secretary)	Actual Amount of Relevant Remuneration	Value of Relevant non-cash benefits	Form of relevant non-cash benefits (e.g. car)
1.		\$	\$	
2.		\$	\$	
3.		\$	\$	
4.		\$	\$	
5.		\$	\$	

**Payments to related parties and declared persons or bodies**

During the financial year, the [ORGANISATION OR BRANCH] made the following payments to related parties or declared persons or bodies. The details of these payments are included below. This list does not include payments that have been exempted from disclosure under section 293G.

[INSTRUCTIONS FOR TABLE BELOW: delete the examples and add information relevant to your organisation/branch. Add extra lines if required]

Date	Name	Nature of relationship (e.g. company owned by Secretary)	Purpose of payment (e.g. catering)	Amount	Other relevant details
				\$	
				\$	
				\$	
				\$	
				\$	
				\$	

**Additional ‘notes’ are encouraged for clarity and transparency**



# Common enquiries and identified issues

**The ORP statement is separate from your financial report**

Each organisation and branch needs to complete and lodge an ORP statement, even if:

- a reporting unit has obtained an exemption from financial reporting; and
- there are no disclosures to be made





# Common enquiries and identified issues

## A 'NIL' statement

- Insert 'NIL' where the answer is '\$0' or 'not applicable'
- Clear that the person who has completed the statement has turned their mind to the information required for disclosure





# Example of NIL statement

## Top Five Rankings of Officers – Relevant remuneration and non-cash benefits

Full Name	Office (e.g. Secretary)	Actual Amount of Relevant Remuneration	Value of Relevant non-cash benefits	Form of relevant non- cash benefits
1. Sally Smith	President	\$ 50 000	\$10 000	Childcare, Health Insurance
2. Anika Joshi	Vice President	\$ 40 000	NIL	NIL
3. NIL	NIL	NIL	NIL	NIL
4. NIL	NIL	NIL	NIL	NIL
5. NIL	NIL	NIL	NIL	NIL



# Common enquiries and identified issues

## The identity of the top 5 ranked officers by relevant remuneration

- A list of officers, not employees
- Equally paid officers will count as one rank within the top 5 ranked officers
- Refer to s 6 definition of 'remuneration' and s 293B (remuneration paid to a member of a board or by a related party)





# Common enquiries and identified issues

## 'Relevant remuneration' and reimbursements

Whether a reimbursement to an officer is 'relevant remuneration' will depend on the nature of the reimbursement



**Not 'relevant remuneration'**

A business-related disbursement  
E.g. Office stationery

**vs**



**'Relevant remuneration'**

Reimbursement of an expense that conveys a personal benefit  
E.g. Reimbursement of a gym membership





## Common enquiries and identified issues

### Disclosure of payments to related parties and declared person or body: s 293G

- Each payment should be set out separately (not the total value of multiple payments made)
- Refer to s 6 and s 9B for definition of 'related party'
- Refer to s 293G for the meaning of 'a declared person or body'





# Common enquiries and identified issues

## Exemptions to disclose payments to related parties under s 293G

- Reimbursement for expenses incurred in the performance of duty
- Deduction from remuneration paid to officers or employees
- Arms length transactions
- Payments to a related party less than the prescribed amount (\$5000)
- Payments made to a related party in their capacity as a member, which do not unfairly discriminate





# For more information or to contact us



**ROC website**

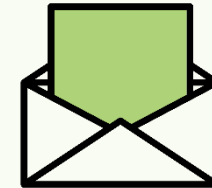
[www.roc.gov.au](https://www.roc.gov.au)



**ROC phone number**

1300 341 665

(service operates between  
9.00am and 5.00pm  
Monday to Friday)



**Mailing address**

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