

# Appendix 3 – Controlled entities of the State

Based on ABS classification, the TSS or the TSSA comprises the consolidation of over 200 controlled entities of the State within the GGS and over 100 government-controlled businesses in the PFC and PNFC sectors.

The PFC and PNFC sectors combined form the non-GGS. The businesses in the non-GGS generally provide goods and services, such as water, electricity and financial services, for which consumers pay for directly.

GGS entities are agencies that provide public services (such as health, education and police) or carry out policy or perform regulatory functions. General government agencies are directly or indirectly funded in the main by taxation.

As defined by the ABS, PFC entities have one or more of the following functions:

- that of a central bank
- the acceptance of demand, time or savings deposits
- the authority to incur liabilities (such as insurance) and acquire financial assets in the market on their own account.

The PNFC sector includes agencies where user charges represent a significant proportion of revenue and the agencies operate within a broadly commercial orientation.

The controlled entities of the State of NSW are listed in Note 38 ‘Details of Consolidated Entities’ of the TSSA for the year ended 30 June 2024.

