

Australian Government

Department of the Prime Minister and Cabinet

Annual Report

2025–26

About this report

This annual report outlines the operations, capability and performance of the Department of the Prime Minister and Cabinet (PM&C) for the financial year ending 30 June 2026.

It has been prepared in accordance with section 46 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule) and the Department of Finance Resource Management Guide No. 135: *Annual reports for non-corporate entities*. The compliance index at Appendix E lists the information required by the PGPA Act and PGPA Rule and the corresponding page number within the printed report.

The annual report can be found on the department's website at pmc.gov.au/about-us/accountability-and-reporting/annual-reports and on the Transparency Portal transparency.gov.au.

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Acknowledgement of Country

The Department of the Prime Minister and Cabinet acknowledges the Traditional Custodians of Country throughout Australia and their continuing spiritual, social and cultural relationship with the land, waters, skies and community.

We pay our respects to their Elders past and present, and to their community leaders, and extend that respect to all Aboriginal and Torres Strait Islander peoples.

Learn more about the artists and the stories behind the featured artworks in our Reconciliation Action Plan.



Letter of transmittal

Australian Government

Department of the Prime Minister and Cabinet

SECRETARY

The Hon Anthony Albanese MP
Prime Minister
Parliament House
CANBERRA ACT 2600

Dear Prime Minister

I am pleased to present the Department of the Prime Minister and Cabinet Annual Report 2025–26.

The annual report has been prepared in accordance with section 46 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), which requires that you table the report in Parliament by 31 October annually.

The report includes the department's annual performance statements and audited financial statements, as required by subsections 39(1)(b) and 43(4) of the PGPA Act.

As required by Rule 10 and subsection 17AG(2) of the Public Governance, Performance and Accountability Rule 2014, I certify that:

- the department has prepared fraud and corruption risk assessments and control plans
- the department has in place appropriate fraud and corruption prevention, detection investigation and reporting mechanisms that meet its specific needs
- I have taken all reasonable measures to appropriately deal with fraud and corruption relating to the department.

Following the tabling of the Department of the Prime Minister and Cabinet Annual Report 2025–26, the report will be available on the department's website, www.pmc.gov.au and the Transparency Portal, www.transparency.gov.au.

Yours sincerely

Dr Steven Kennedy PSM
7 October 2026

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Secretary's review



Dr Steven Kennedy PSM, FASSA
Secretary of the Department of the Prime Minister and Cabinet

I am pleased to present my second annual report as Secretary of PM&C.

This year, 2026, is a milestone year for Australia's democracy – 125 years since Federation, a project our first prime minister, Edmund Barton, described as 'a nation for a continent and a continent for a nation'.[1] A dedicated department to support the prime minister followed a decade after Federation – in 1911.

Over the generations since, our department has grown and evolved alongside our democracy, responding to the challenges of the day and meeting the changing needs of Australian society. This report includes a feature article which traces PM&C's story – from humble beginnings to our current role at the centre of government.

In the past year, PM&C has provided the Prime Minister, the Cabinet and our portfolio ministers with informed, impactful and timely advice. We have used our convening power at the centre of the APS to steward complex and sensitive policy issues that matter deeply to government and to the Australian people.

Advancing the government's domestic agenda

Contributing to the government's busy domestic policy agenda has continued to be a focus this year. A key piece of work has been PM&C's role in the government's response to fuel security risks caused by the conflict in the Middle East. The rapid establishment of the Fuel Supply Taskforce and the National Fuel Security Plan demonstrate the department's expertise in national coordination and delivery.

PM&C advice has contributed to other domestic economic and productivity priorities this year, including housing, tax reform and the Future Made in Australia agenda. We have focused on developing data and artificial intelligence policy, and supporting the government's reforms to national environmental laws, including Australia's 2035 emissions reduction target and first comprehensive National Climate Risk Assessment.

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1 Martha Rutledge, 'Barton, Sir Edmund (Toby) (1849–1920)', Australian Dictionary of Biography (Australian National University, published first in hardcopy 1979, accessed online August 2026); Parliamentary Education Office (PEO), The Federation of Australia, PEO website (accessed 12 August 2026).

PM&C has advanced the government's social policy agenda, including through evidence-based decision-making in the Working for Women Research Partnership and the gender equality targets scheme, and through a whole-of-government approach to Closing the Gap and the First Nations Economic Partnership.

A vital part of PM&C's role is enabling collaboration across agencies and jurisdictions. This includes PM&C's support of the National Cabinet and other senior officials' forums, which this year contributed to progress on key reform areas such as hospitals and aged care.

Taskforces are another mechanism PM&C uses to draw together expertise across government. As well as the Fuel Supply Taskforce, this year PM&C hosted the Royal Commission into Defence and Veteran Suicide Implementation Taskforce and the Critical Minerals Strategic Reserve Taskforce.

Supporting the government's international and national security agenda

Our department plays a crucial role in advancing Australia's strategic and international interests. This year, we supported the Prime Minister's engagement with Asian leaders on supply chain security as well as his participation in international forums such as the Group of Twenty (G20) and the UN General Assembly High-Level Week, and a number of guest of government visits.

PM&C has played a vital role in strengthening cross-agency alignment within the government's defence and national security agenda. Coordinating cross-agency support for Australia's AUKUS commitments has been a significant achievement this year, alongside our work informing the 2026 National Defence Strategy and the 2026 Defence Industry Development Strategy.

This year, PM&C played an important role during a time of profound national grief. Our support for the government's response to the Bondi terror attack reflected the very best of the Australian Public Service (APS).

Our people and capability

Lifting capability right across the APS has been a strong feature of 2025–26.

From the Behavioural Economics Team of the Australian Government marking 10 years of promoting evidence-based policy, to Australian Government Consulting continuing to support agencies in solving complex problems, PM&C has championed best practice in government. The work of the Office of Impact Analysis on the revised Australian Government Impact Analysis Framework has similarly contributed to better policy across the APS.

None of this work would be possible without our people.

PM&C is fortunate to have exceptionally skilled, dedicated and engaged staff. The 2026 APS Census showed PM&C continues to have high levels of staff engagement, with a very high percentage of staff saying they are willing to suggest ideas to improve how work is done and are happy to go the extra mile.

PM&C's capability review, completed in December 2025, similarly found that our staff are highly committed. The review highlighted other key strengths – in particular, that our staff build trusted relationships with ministerial offices and that our specialist areas are exemplary.

Looking ahead

I am enormously proud of the department's work over the past year. Over the months ahead, I am looking forward to seeing us build an even more capable and confident workforce, foster better collaboration, continue to uphold the highest standards of integrity and stewardship, and continually improve the way we operate.

Continuing to meet the moment will above all require PM&C to remain adaptable – to build on our strengths while continuing to evolve as we have always done.

I have no doubt we are up to the task.

Dr Steven Kennedy PSM, FASSA

Secretary

7 October 2026

Part 1
Overview

Our purpose

To support the Prime Minister, the Cabinet and our portfolio ministers to improve the lives of all Australians, advance Australia's interests, and keep our country safe and prosperous.

Our role

PM&C plays a central role in supporting the Prime Minister, Cabinet and portfolio ministers to improve outcomes for Australians, advance national interests, and maintain a safe and prosperous nation.

We achieve this by providing timely, evidence-based advice, coordinating delivery of government priorities across the APS, and enabling effective Cabinet decision-making.

In performing this work, we:

- deliver clear, evidence-based advice to the Prime Minister, Cabinet, and portfolio ministers to inform policy design, development and implementation
- enable effective Cabinet decision-making through strong processes, coordination, and timely advice
- drive delivery of government priorities by coordinating effort across the APS, including major whole-of-government reforms
- ensure our advice reflects diverse expertise by engaging with the APS, state and territory governments, the private sector, and the community
- support the Prime Minister's international engagement and strengthen Australia's contribution to global and regional priorities
- work with APS agencies to respond to emerging challenges, including crises and national priorities, in a coordinated and timely way
- support our Secretary in their role as Head of the APS by driving stronger collaboration and capability across the service to deliver a more effective and connected APS.

Our outcome and program

- Outcome 1: Provide high-quality policy advice and support to the Prime Minister, the Cabinet, Portfolio Ministers and Assistant Ministers through coordination of government activities, policy development and program delivery.
- Program 1.1: Prime Minister and Cabinet.

Our ministers

As at 30 June 2026, ministers appointed to the Prime Minister and Cabinet portfolio were:



The Hon Anthony Albanese MP
Prime Minister



Senator the Hon Katy Gallagher

Minister for the Public Service and Minister for Women



Senator the Hon Malarndirri McCarthy

Minister for Indigenous Australians



The Hon Patrick Gorman MP

Assistant Minister to the Prime Minister and Assistant Minister for the Public Service



The Hon Rebecca White MP

Assistant Minister for Women



The Hon Dr Andrew Charlton MP

Cabinet Secretary

Portfolio structure

As at 30 June 2026, the following entities were part of the Prime Minister and Cabinet portfolio. Each entity has its own purpose and reports on performance in its own annual report.

Department of state

- Department of the Prime Minister and Cabinet

Non-corporate Commonwealth entities under the PGPA Act

- Australian National Audit Office
- Australian Public Service Commission
- National Indigenous Australians Agency
- Office of National Intelligence
- Office of the Official Secretary to the Governor-General
- Workplace Gender Equality Agency

Corporate Commonwealth entities under the PGPA Act

- Aboriginal Investment NT
- Australian Institute of Aboriginal and Torres Strait Islander Studies
- Indigenous Business Australia
- Indigenous Land and Sea Corporation
- Northern Territory land councils
  - Anindilyakwa Land Council
  - Central Land Council
  - Northern Land Council
  - Tiwi Land Council
- Torres Strait Regional Authority
- Wreck Bay Aboriginal Community Council

Commonwealth companies under the PGPA Act

- Aboriginal Hostels Limited
- National Australia Day Council Limited
- Outback Stores Pty Ltd

Statutory bodies

- Defence Force Remuneration Tribunal
- Remuneration Tribunal

Offices of statutory office holders

- Office of Township Leasing
- Office of the Aboriginal Land Commissioner
- Office of the Merit Protection Commissioner
- Office of the Registrar of Indigenous Corporations

Organisational structure

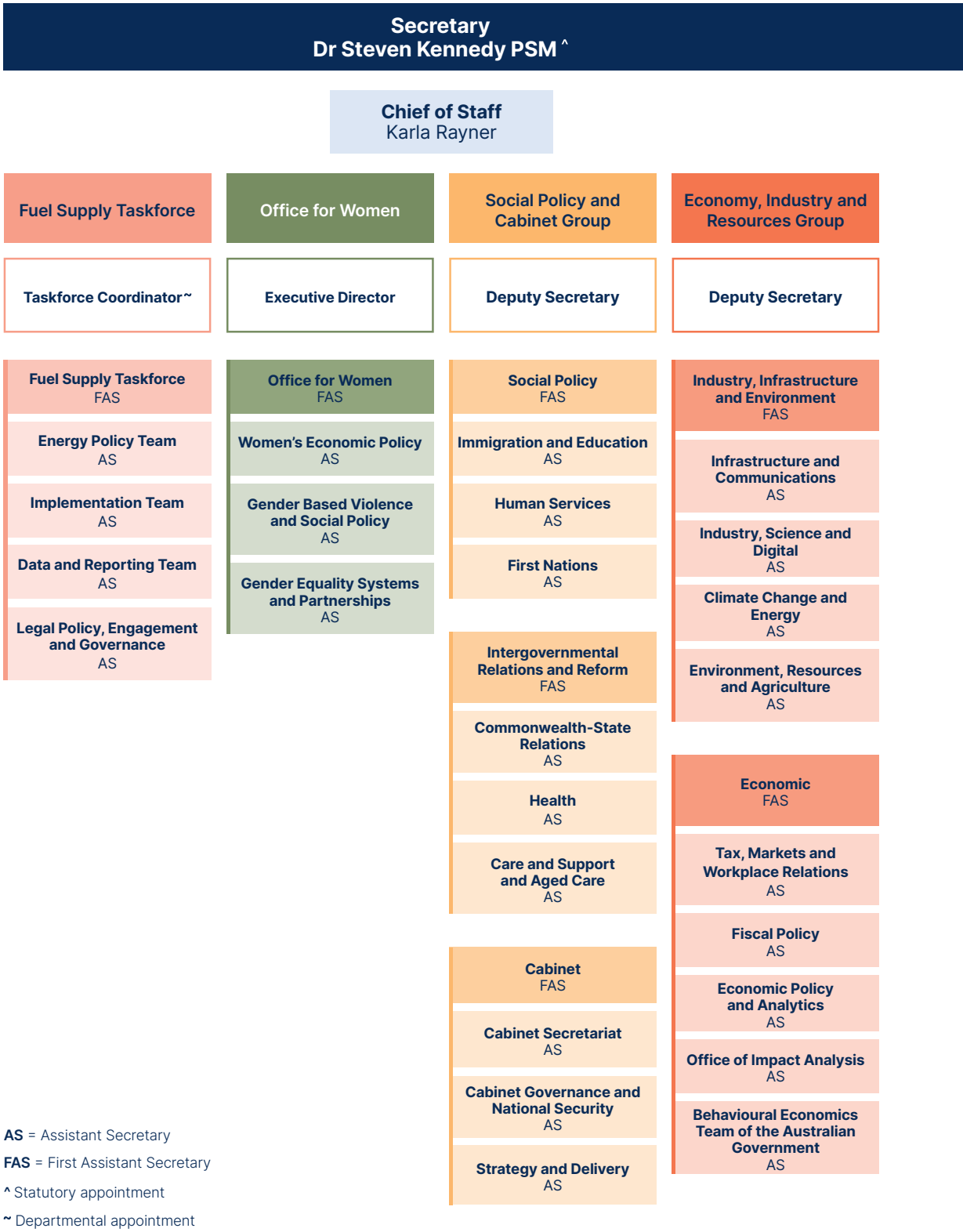
PM&C's structure evolved during 2025–26 to ensure the department remained well positioned to support the government's priorities in a dynamic operating environment.

As at 30 June 2026, PM&C consisted of the:

- Fuel Supply Taskforce
- Office for Women
- Social Policy and Cabinet Group
- Economy, Industry and Resources Group
- International and Security Group
- AUKUS Group
- Governance and Corporate Group.

Information about PM&C's executive leadership team and our current organisation chart is available on the department's website at www.pmc.gov.au/about-us. Figure 1.1 provides an overview of the department's organisational structure, with descriptions of each area of PM&C commencing on page 16.

Figure 1.1: PM&C organisation chart as at 30 June 2026

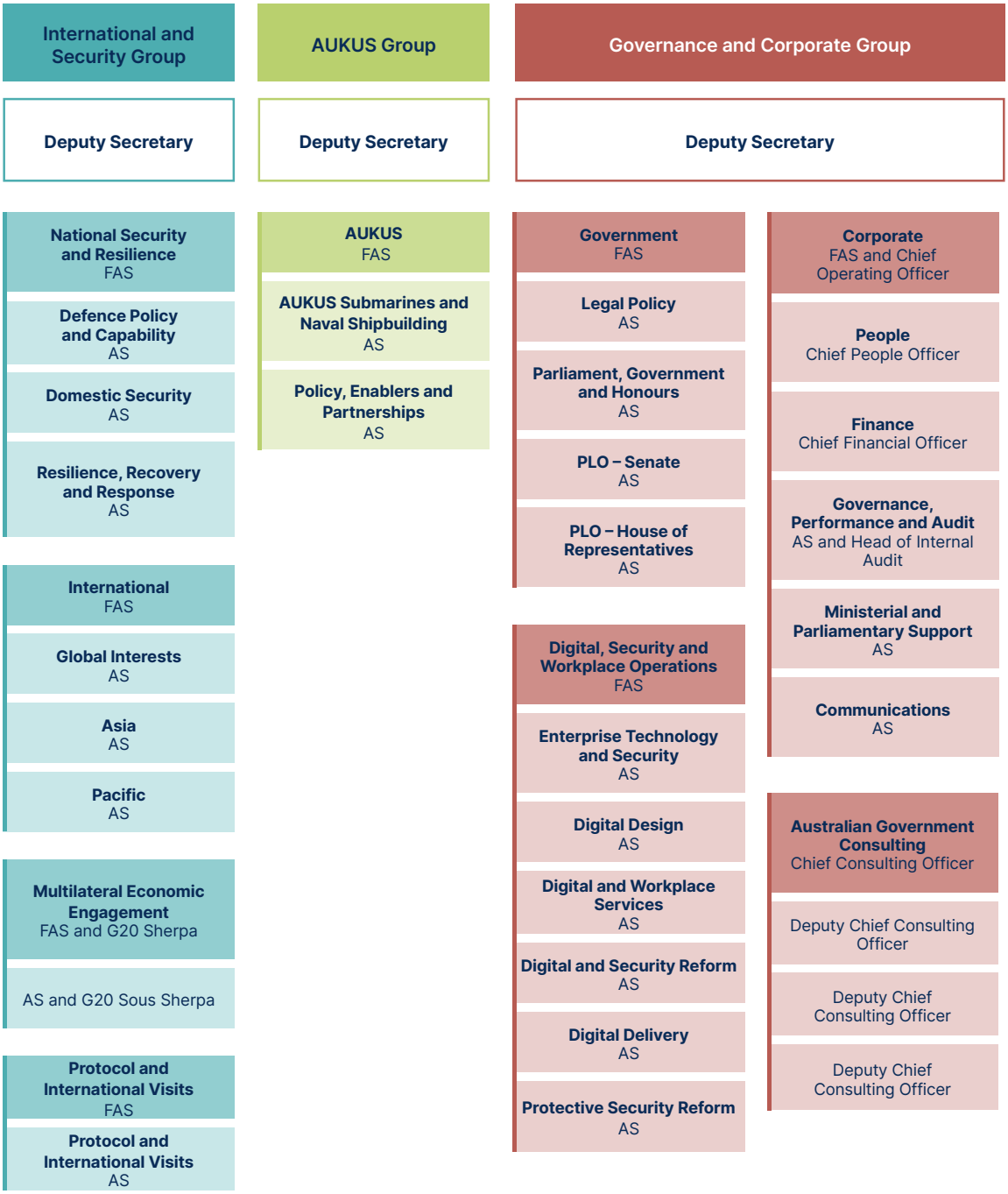


AS = Assistant Secretary

FAS = First Assistant Secretary

^ Statutory appointment

~ Departmental appointment


International and Security Group
Deputy Secretary
National Security and Resilience
FAS
Defence Policy and Capability
AS
Domestic Security
AS
Resilience, Recovery and Response
AS
International
FAS
Global Interests
AS
Asia
AS
Pacific
AS
Multilateral Economic Engagement
FAS and G20 Sherpa
AS and G20 Sous Sherpa
Protocol and International Visits
FAS
Protocol and International Visits
AS
AUKUS Group
Deputy Secretary
AUKUS
FAS
AUKUS Submarines and Naval Shipbuilding
AS
Policy, Enablers and Partnerships
AS
Governance and Corporate Group
Deputy Secretary
Government
FAS
Legal Policy
AS
Parliament, Government and Honours
AS
PLO – Senate
AS
PLO – House of Representatives
AS
Digital, Security and Workplace Operations
FAS
Enterprise Technology and Security
AS
Digital Design
AS
Digital and Workplace Services
AS
Digital and Security Reform
AS
Digital Delivery
AS
Protective Security Reform
AS
Corporate
FAS and Chief Operating Officer
People
Chief People Officer
Finance
Chief Financial Officer
Governance, Performance and Audit
AS and Head of Internal Audit
Ministerial and Parliamentary Support
AS
Communications
AS
Australian Government Consulting
Chief Consulting Officer
Deputy Chief Consulting Officer
Deputy Chief Consulting Officer
Deputy Chief Consulting Officer

Fuel Supply Taskforce

The Fuel Supply Taskforce, led by the Fuel Supply Taskforce Coordinator, supports the Australian Government's efforts to strengthen Australia's fuel security and supply chain resilience. The taskforce provides strategic policy advice and supports the implementation of government priorities relating to fuel supply, energy security and market resilience. It works across government and with industry stakeholders to support coordination, delivery and monitoring of initiatives that enhance Australia's preparedness for domestic and international fuel supply disruptions.

Office for Women

The Office for Women (OFW) supports the Prime Minister, Minister for Women and Assistant Minister for Women to advance the Australian Government's commitment to gender equality and improve outcomes for women across Australia. OFW oversees whole-of-government implementation of *Working for Women: A Strategy for Gender Equality*, Australia's first national gender equality strategy, and provides policy advice on women's economic equality, safety, participation and representation. OFW supports gender-responsive policy development and budgeting across government and works with agencies to advance gender equality outcomes through the delivery of government priorities.

OFW monitors and reports on progress towards gender equality through whole-of-government, intergovernmental and stakeholder engagement, including support for the Women's Budget Statement, the annual Status of Women Report Card and gender equality reporting. OFW leads Australia's engagement in international gender equality forums and supports cooperation with state and territory governments, community organisations and other stakeholders.

Social Policy and Cabinet Group

The Social Policy and Cabinet Group supports the Prime Minister, the Cabinet and the Australian Government to deliver priority actions across social policy, intergovernmental relations and Cabinet processes. The group provides strategic advice on issues that directly affect the lives of Australians and supports implementation of key government reforms and election commitments through coordinated policy development, Cabinet processes and engagement with state and territory governments. The group includes the following areas.

The **Social Policy Division** provides advice on major social policy reforms and government decision-making across education, early childhood education and care, employment services, skills, disability, human services, immigration, multicultural affairs, veterans' affairs and First Nations policy, including implementation of the National Agreement on Closing the Gap and the government's First Nations Economic Empowerment agenda.

The **Intergovernmental Relations and Reform Division** supports engagement between the Commonwealth and state and territory governments through National Cabinet and related forums. The division provides advice on Commonwealth–state relations and supports reforms across health, aged care and the care and support economy, helping to coordinate nationally consistent approaches to shared policy challenges.

The **Cabinet Division** supports the Prime Minister, Cabinet Secretary and Cabinet committees to ensure Cabinet business is conducted effectively and efficiently. The division manages Cabinet processes, supports the Federal Executive Council, provides advice on Cabinet governance and security arrangements, and supports forward planning, coordination and delivery of the government's policy, fiscal and legislative priorities.

Economy, Industry and Resources Group

The Economy, Industry and Resources Group supports the Prime Minister, the Cabinet and the Australian Government to deliver priority actions across economic and industry policy. The group provides strategic advice on economic reform and resilience, industry development, productivity and investment, and supports implementation of the government's economic priorities. The group includes the following areas.

The **Industry, Infrastructure and Environment Division** provides advice on industry policy, infrastructure, communications, transport, science, climate change, energy, the environment, resources, agriculture and regional development. The division supports the government's priorities to strengthen productivity, economic growth and resilience, industrial capability and the transition to a more sustainable and resilient economy.

The **Economic Division** provides advice on macroeconomic, fiscal, tax, productivity, labour market, regulatory, trade, investment and economic security issues. The division supports budget and fiscal processes, whole-of-government economic policy development and implementation of the government's productivity agenda. The division includes the **Office of Impact Analysis**, which administers the Australian Government's Policy Impact Analysis Framework and the Regulatory Impact Analysis Guide for Ministers' Meetings and National Standard Setting Bodies, and the **Behavioural Economics Team of the Australian Government**, which applies behavioural and social science evidence to improve Australian Government policy design, implementation and service delivery.

International and Security Group

The International and Security Group supports the advancement of Australia's foreign policy, international engagement and national security interests. The group provides strategic advice and whole-of-government coordination across international, defence, intelligence, domestic security and resilience issues, helping to advance Australia's strategic interests in an increasingly complex global environment. The group includes the following areas.

The **National Security and Resilience Division** provides advice on Australia's national security priorities, including defence, intelligence, cyber security, domestic security, critical infrastructure and national resilience. The division supports whole-of-government coordination on security and resilience issues and works closely with agencies, including across the national security community, to strengthen preparedness for emerging threats and to support recovery and response arrangements for significant domestic and international events.

The **International Division** supports the Prime Minister's international engagement and provides advice on foreign policy, trade, international development issues and emerging global challenges. The division leads whole-of-government coordination of the Prime Minister's bilateral and multilateral engagement and works with international partners, multilateral institutions and Australian Government agencies to strengthen regional and global partnerships and cooperation, and to advance Australia's global influence and strategic interests.

The **Multilateral Economic Engagement Division** provides advice on Australia's engagement in international economic forums, including the G20 and Asia-Pacific Economic Cooperation (APEC), and supports the government's economic security and international economic policy objectives. The division works across government to advance Australia's interests in the global economic system and strengthen international economic cooperation.

The **Protocol and International Visits Division** provides protocol, ceremonial and logistical support for international visits and high-level engagements involving the Prime Minister, senior government representatives and visiting leaders. It supports and coordinates ceremonial and state occasions involving the Prime Minister, including State Funeral and Memorial Services, and events of national significance.

AUKUS Group

The AUKUS Group leads whole-of-government coordination and advice to the Prime Minister on Australia's participation in AUKUS, the trilateral security partnership between Australia, the United Kingdom and the United States. The group supports the delivery of Australia's conventionally armed, nuclear-powered submarine program and broader AUKUS initiatives, working closely with Commonwealth agencies, international counterparts, state and territory governments and industry partners. The group also provides advice on naval shipbuilding and sustainment.

Governance and Corporate Group

The Governance and Corporate Group supports the ongoing business of the government by providing support services to the Prime Minister, the Cabinet and Cabinet committees, portfolio ministers and the Governor-General. The group includes the following areas.

The **Government Division** provides advice on parliamentary processes, the administration of the executive branch of government, and Australia's national honours and symbols. The division supports the Prime Minister on all matters of legal policy.

The **Corporate Division** provides a broad range of services to the department, shared corporate services for the portfolio, and services to the Prime Minister and portfolio ministers. It is responsible for the department's people services, finance, communications and media, ministerial services, governance, performance, audit and risk management.

The **Digital, Security and Workplace Operations Division** provides a range of services to the department and shared services for the portfolio. It is responsible for services including information and communications technology (including cybersecurity), security, business continuity, and property and facilities management.

Australian Government Consulting (AGC) is the APS's in-house management consulting capability. AGC works with APS agencies to solve strategy, policy and organisational performance challenges, and to get better value from the market when procuring external consulting services. AGC's in-house consulting model delivers service lines that are not needed by individual agencies on a regular and ongoing basis but are commonly procured by the APS. This enables the APS to sustain capabilities that are not efficient for individual departments to maintain, increasing APS efficiency and reducing reliance on external labour.

Accountable authority

Table 1.1 provides details of PM&C's accountable authority during the reporting period.

Table 1.1: Details of accountable authority during 2025–26

Name	Position	Start date as accountable authority	End date as accountable authority
Steven Kennedy	Secretary	01/07/2025	30/06/2026
Nadine Williams	Acting Secretary	06/09/2025	13/09/2025
Nadine Williams	Acting Secretary	19/10/2025	23/10/2025
Blair Exell	Acting Secretary	09/12/2025	11/12/2025
Blair Exell	Acting Secretary	02/01/2026	13/01/2026
Justin Hayhurst	Acting Secretary	14/04/2026	17/04/2026

Our history: from 6 staff to the centre of government



125 years of federation, 115 years of PM&C

The year 2026 brings a milestone in our nation's history: 125 years of the Federation of the Commonwealth of Australia. Additionally, 2026 brings a milestone in our own organisation's history: 115 years since the foundations were laid for the Department of the Prime Minister and Cabinet we know today.

When Prime Minister Edmund Barton was sworn in on 1 January 1901, there was little to resemble a modern public service, let alone a standalone department to support the Prime Minister. Barton's correspondence was handled by a small office within the Department of External Affairs and, somewhat tellingly, Barton liked to say that 'he carried the whole federal archive in his Gladstone bag'.

A decade later, the administrative needs of the Prime Minister and his office had grown. Prime Minister Fisher wrote to the Public Service Commissioner that he felt 'the work of the Prime Minister's office needs a department directly under his control'. By July 1911, the Prime Minister's Department was born, with 6 staff based on the first floor of the Commonwealth Offices at Treasury Gardens in Melbourne.

With the onset of the First World War, the remit of the department expanded, with a special section created to deal with war matters. This increased workload combined with Prime Minister Hughes's leadership style kept required departmental officials on their toes to remain responsive.

During these early years, policy advice formed a small part of the department's work. The department mostly served an administrative function: acting as a communication channel between other departments and the states, the Governor-General, and foreign governments.

Following the Second World War, the department was 'tossed quickly' into its policy role when Prime Minister Menzies brought over the economic policy functions from the former Department of Post-War Reconstruction.

Over the post-war period the department's policy coordination role continued to grow and evolve. It began to play a more active role supporting the parliament, the legislation program and the Cabinet and its committees. By 1971, the department resembled the organisation's current form: the Department of the Prime Minister and Cabinet, or PM&C.

By the latter part of last century, PM&C had become an 'incubator', fostering the Prime Minister's specific policy interests and taking the lead on new and emerging issues. A range of areas – from arts policy to environmental policy and from tariff policy to women's, multicultural and Indigenous affairs – all found their way into the APS policy ecosystem through first being placed within PM&C.

Then came the increasing prominence of the taskforce. The Mabo taskforce under Prime Minister Keating was an early example, and by Prime Minister Howard's period in office, PM&C was hosting roughly 10 taskforces per year.

In more recent times, PM&C has continued to lead from the centre of government – from arrangements for the Sydney Olympics to responses to crises such as the 9/11 terror attacks and COVID-19 pandemic. PM&C's bespoke functions, such as managing the Prime Minister's official residences and administering the Great Seal of Australia, contribute to a remarkable organisation.

Over its 115-year history, PM&C has mirrored not only the priorities and styles of 27 different prime ministers but also the shifts in Australia's place in the world and the growing expectations of the Australian people.

These forces, combined with the changing influence of technology and the media, and the physical relocation of the federal parliament to Canberra, have seen the organisation constantly evolve.

While the first 6 staff would find today's PM&C nearly unrecognisable, much has endured. A commitment to serve the Prime Minister, the Cabinet and the people of Australia with the highest level of excellence is just as present today as it was 115 years ago.[2]

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2 Further reading: Patrick Weller, Joanne Scott and Bronwyn Stevens, *From postbox to powerhouse: a centenary history of the Department of the Prime Minister and Cabinet, 1911–2010* (NSW: Allen & Unwin, 2011); National Capital Authority (NCA), *The siting and naming of Canberra*, NCA website (accessed 12 August 2026).

Part 2

Annual performance statements

Statement of preparation

I, Steven Kennedy, as the Accountable Authority of the Department of the Prime Minister and Cabinet (PM&C), present the department's 2025–26 annual performance statements, as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule).

In my opinion, the annual performance statements accurately reflect the performance of the department for 2025–26 and comply with subsection 39(2) of the PGPA Act.

In accordance with section 16(F) of the PGPA Rule, these statements report on our performance in the year ended 30 June 2026, assessed against the purpose, key activities and performance measures relevant to the department published in:

- The Department of the Prime Minister and Cabinet Corporate Plan 2025–26
- Portfolio Budget Statements 2025–26 – the Department of the Prime Minister and Cabinet.

Dr Steven Kennedy PSM, FASSA
Secretary

7 October 2026

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Performance framework

Our purpose (Corporate Plan 2025–26)

To support the Prime Minister, the Cabinet and our portfolio ministers to improve the lives of all Australians, advance Australia's interests, and keep our country safe and prosperous.

Our outcome statement (Portfolio Budget Statements (PBS) 2025–26)

Provide high-quality policy advice and support to the Prime Minister, the Cabinet, portfolio ministers and assistant ministers, including through coordination of government activities, policy development and program delivery.

Our program (PBS 2025–26)

1.1: Prime Minister and Cabinet

Our key activities



Key activity 1

Provide informed, impactful and timely advice



Key activity 2

Provide coordination and support for government priorities and initiatives



Key activity 3

Enable Cabinet operations

Our performance measures

1.1 Percentage of key stakeholders that are satisfied with PM&C's advice.

1.2 Percentage of ministerial briefs provided within agreed timeframes.

1.3 Percentage of incoming ministerial correspondence triaged and assigned for appropriate action within 5 working days.

1.4 Percentage of Impact Analyses published by the Office of Impact Analysis within 5 business days of notification.

2.1 Percentage of key stakeholders satisfied with the coordination and support provided by PM&C in the delivery of government priorities.

2.2 Percentage of key stakeholders satisfied with the coordination and support provided for international engagements.

2.3 PM&C effectively coordinates across government and reports on the implementation of *Working for Women: A Strategy for Gender Equality* (Working for Women).

2.4 PM&C effectively supports Commonwealth–State relations.

2.5 Annual review of the Australian Government Crisis Management Framework is undertaken in consultation with Australian Government agencies to ensure it remains fit for purpose.

2.6 Australian Government Consulting provides consulting services that benefit agencies across the Australian Government.

3.1 Percentage of key stakeholders satisfied with PM&C's support to the Cabinet and its committees.

3.2 PM&C provides effective secretariat support to the Cabinet and its committees.

Performance overview

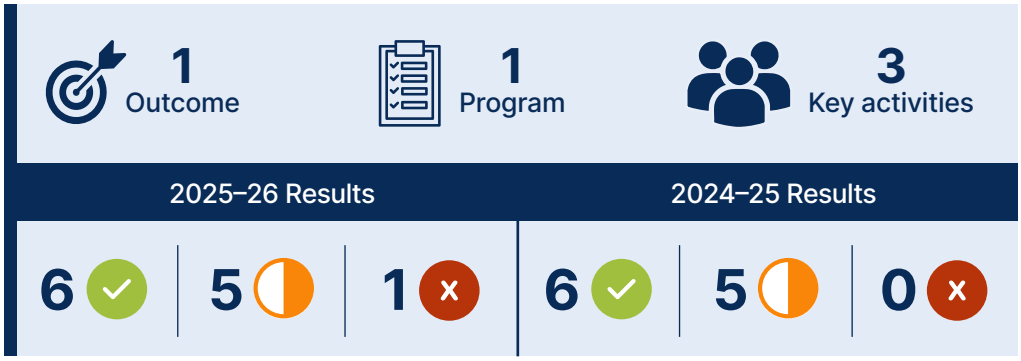
PM&C's 2025–26 annual performance statements report on our performance for the period from 1 July 2025 to 30 June 2026. The statements provide an assessment of performance against the key activities, performance measures and targets as set out in our Corporate Plan 2025–26.

We are committed to continuously improving the quality of our performance reporting to the public and the parliament. The Australian National Audit Office (ANAO) audited the department's 2025–26 annual performance statements. As part of maturing our performance reporting we have included case studies in the annual performance statements that were not identified in the 2025–26 Corporate Plan. These case studies complement the performance measures and tell a more meaningful performance story. We will continue to mature our reporting during 2026–27.

Since the publication of our Portfolio Budget Statements (PBS) 2025–26, we have revised our key activities. These revisions were published in the Corporate Plan 2025–26 in August 2025. No other changes have been made since the publication of the PBS 2025–26 and Corporate Plan 2025–26.

Our performance summary dashboard presents key highlights of our performance for 2025–26.

Performance summary dashboard



2025–26 Performance results by key activity



Legend | Achieved | Partially achieved | Not achieved

Stakeholder survey

We seek feedback from ministers and our external stakeholders to evaluate our performance on our performance measures, which are linked to our purpose and key activities. Performance measures 1.1, 2.1, 2.2, 2.3, 2.4 and 3.1 rely on the stakeholder survey.

Surveys are sent to key stakeholders who engaged with the department during the reporting period, observed its performance against corporate plan measures, and can provide informed feedback. The survey is handled by an independent research organisation, ORIMA Research, engaged by the department to conduct it and provide an analysis of the results for 2025–26.

In 2025–26, we invited 1,097 stakeholders to respond to the stakeholder survey. A total of 253 responses were received – a response rate of 23%. The survey also provides valuable qualitative feedback covering recurring strengths across PM&C's work and opportunities for improvement.

Figure 2.1 highlights what stakeholders valued and opportunities for improvement.

Further information about the survey is available at Note 1: Stakeholder survey, refer page 92.

Figure 2.1: Stakeholder survey feedback summary

Stakeholder survey feedback summary

Stakeholders valued

- strategic advice and whole-of-government perspective
- collaborative and constructive approach to working with partner organisations
- effective coordination across agencies and jurisdictions
- strong support for Cabinet processes and government decision-making
- knowledgeable and professional staff.

Opportunities for improvement

- improving the timeliness of advice, responses and support
- engaging stakeholders earlier in policy development and implementation processes
- strengthening communication and follow-through during delivery
- continuing to improve coordination across PM&C business areas
- maintaining implementation support and engagement for cross-government initiatives.

Calculation of results

The Corporate Plan 2025–26 outlined the definitions we would use to calculate our performance results. We use output, effectiveness and timeliness measures, including qualitative and quantitative methodologies and proxy measures, to assess our performance.

Our results are categorised as '**achieved**', '**partially achieved**' and '**not achieved**'. Each performance measure has its own target.

Where a performance measure relies on more than one metric (known as a composite measure), we assess it as follows:

- 100% of elements met equates to the performance measure being **achieved**
- less than 100% but greater than 50% of elements met equates to the performance measure being **partially achieved**
- equal to or less than 50% of elements met equates to the performance measure being **not achieved**.

All metrics in composite measures are weighted equally. This applies to performance measures 2.3, 2.6 and 3.2.

Our performance results and outcomes are summarised in Table 2.1. In 2025–26, we achieved 6 measures, partially achieved 5 measures and did not achieve one measure.

We introduced 2 new performance measures relating to the Office of Impact Analysis (measure 1.4) and Australian Government Consulting (measure 2.6), recognising these functions' important contribution to achieving our purpose. Performance against both measures was positive, with the targets successfully achieved in 2025–26.

PM&C takes performance seriously and is committed to continuous improvement. We have reflected on our results, particularly where targets were partially achieved, and will identify and address opportunities to improve our performance.

Results and outcome comparison

Table 2.1 provides a comparison of our performance results for 2025–26 against 2024–25.

Table 2.1: Comparison of performance results 2024–25 and 2025–26[3]

Performance measure No.	Target 2025–26	Results 2025–26	Outcome 2025–26	Target 2024–25	Results 2024–25	Outcome 2024–25	Result trend
1.1 Percentage of key stakeholders that are satisfied with PM&C's advice	78%	72%	Partially achieved	77%	81%	Achieved	↓
1.2 Percentage of ministerial briefs provided within agreed timeframes	80%	65%	Not achieved	80%	71%	Substantially achieved	↓
1.3 Percentage of incoming ministerial correspondence triaged and assigned for appropriate action within 5 working days	95%	85%	Partially achieved	95%	84%	Substantially achieved	↑
1.4 Percentage of impact analyses published by the Office of Impact Analysis within 5 business days of notification	95%	96%	Achieved	N/A – new measure for 2025–26	N/A – new measure for 2025–26	N/A – new measure for 2025–26	N/A – new measure for 2025–26
2.1 Percentage of key stakeholders satisfied with the coordination and support provided by PM&C in the delivery of government priorities	78%	72%	Partially achieved	77%	67%	Substantially achieved	↑
2.2 Percentage of key stakeholders satisfied with the coordination and support provided for international engagements	78%	82%	Achieved	77%	64%	Substantially achieved	↑
2.3 PM&C effectively coordinates across government and reports on the implementation of *Working for Women: A Strategy for Gender Equality* (Working for Women)	Effective coordination and reporting on the implementation of Working for Women	All 4 metrics achieved	Achieved	Publication of baseline data report	Achieved	Achieved	↔
2.4 PM&C effectively supports Commonwealth–State relations	78%	74%	Partially achieved	77%	83%	Achieved	↓
2.5 Annual review of the Australian Government Crisis Management Framework is undertaken in consultation with Australian Government agencies to ensure it remains fit for purpose	Annual updates released on time	AGCMF (Version 4.1) published on 15 September 2025	Achieved	Annual updates released on time	AGCMF (Version 4.0) published on 16 September 2024	Achieved	↔
2.6 Australian Government Consulting provides consulting services that benefit agencies across the Australian Government	$2.1 million in revenue and client satisfaction to be baselined	Revenue achieved and client satisfaction baselined	Achieved	N/A – new measure for 2025–26	N/A – new measure for 2025–26	N/A – new measure for 2025–26	N/A – new measure for 2025–26
3.1 Percentage of key stakeholders satisfied with PM&C's support to the Cabinet and its committees	78%	87%	Achieved	77%	79%	Achieved	↑
3.2 PM&C provides effective secretariat support to the Cabinet and its committees	Effective secretariat support is provided	3 metrics achieved 1 metric not achieved	Partially achieved	Effective secretariat support is provided	4 metrics achieved	Achieved	↓

3 For 2024–25, the 3-point assessment scale was achieved, substantially achieved and not achieved.Refer to page 27 of the 2024–25 Annual Report for further information on changes to our definitions to calculate our performance results in 2024–25.

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Key activity 1: Provide informed, impactful and timely advice

How we delivered key activity 1

We support the Prime Minister, Cabinet and portfolio ministers by providing informed advice that enables confident and effective government decision-making. Our advice reflects a whole-of-government and whole-of-nation perspective, drawing on a diverse range of stakeholders and policy expertise, and is supported by evidence and data.

During 2025–26, as a key adviser to the Prime Minister, Cabinet and portfolio ministers we supported informed decision-making by providing advice on a range of topics, including economic resilience and cost-of-living pressures, social wellbeing and gender equality policy, and impact analysis. We measure the effectiveness and timeliness of our advice by surveying our key stakeholders (refer to analysis at measure 1.1).

Most of the work we do in providing informed and impactful advice depends on effective coordination with stakeholders across government in order to gather the perspectives needed to support informed and impactful advice. Further examples of how we did this during 2025–26 to advance government priorities are set out under key activity 2.

Economic resilience and productivity

PM&C provided advice and coordination support to government decision-making aimed at strengthening Australia's economic resilience and supporting long-term prosperity during a period of global uncertainty. We improved the evidence base for economic decision-making through analysis of economic conditions and advice on productivity and fiscal sustainability. We contributed to the Mid-Year Economic and Fiscal Outlook (MYEFO) and budget processes, and provided advice on major initiatives including housing and tax reform. This work aimed to position the government to respond to economic pressures now and into the future.

We contributed to the government's Future Made in Australia agenda by informing decisions that support investment in clean energy, critical minerals and manufacturing. Our advice contributed to policy development relating to technology, reforms to national environmental laws, Australia's

2035 emissions reduction target, the Net Zero Plan and Australia's first comprehensive National Climate Risk Assessment.

PM&C worked to strengthen evidence-based policy development across the APS through development of the revised Australian Government Impact Analysis Framework. The framework sets out the best-practice approaches to assessing policy impacts and trade-offs and is supported by new guidance, tools and training. The revised framework was published on 1 July 2026. Alongside this work, the department continued to strengthen the quality of policy and regulatory proposals through administration of the impact analysis requirements for decisions taken by intergovernmental decision-making bodies.

Social reform and community outcomes

PM&C contributed to government decisions aimed at advancing major social reforms and improving outcomes for Australians across disability, education, employment, healthcare, social cohesion, First Nations policy and gender equality. Through informed advice and policy leadership, we contributed to the evidence base for decision-making on complex and interconnected social policy challenges. More information on this is set out under key activity 2.

Through the Working for Women Research Partnership and engagement with the National Women's Alliances, PM&C provided evidence and stakeholder insights to inform the development of gender equality policy. This work ensured that our advice to government was informed by the experiences and priorities of women in all their diversity, including First Nations women, migrant and refugee women, women with disability, and women living in rural, regional and remote Australia. PM&C's advice contributed to reforms to address violence against women and progress gender equality as an economic imperative.

Through advice and coordination, PM&C worked towards strengthening whole-of-government efforts to improve outcomes for Aboriginal and Torres Strait Islander people and communities through support for the Closing the Gap agenda and establishment of the First Nations Economic Partnership. We provided advice to government informing decisions that aimed to reduce cost-of-living pressures and improve access to essential health services, such as measures to expand Medicare urgent care clinics, strengthen the Medicare Bulk Billing Practice Incentive Program and reduce the cost of medicines through the Pharmaceutical Benefits Scheme.

International engagement and security

PM&C provided advice and coordination to support government decision-making that advanced Australia's international interests, strengthened national security and promoted regional stability in a complex geopolitical environment.

The department supported the Prime Minister's international engagement through advice on foreign policy, bilateral relationships and regional developments informed by Australia's strategic priorities. We supported the Prime Minister's international engagement program by enabling engagement with international leaders in Australia and abroad, including participation in international forums and key bilateral visits such as with Singapore, Brunei and Malaysia to secure assurances on fuel supply, and the visit of the Japanese Prime Minister. We contributed to Australia's international economic objectives through advice and support for the Prime Minister's participation in key forums, including the G20 and APEC.

Effective government administration

The department provided policy advice and operational support for parliamentary and legislative processes, executive government functions, and Australian honours and national symbols policy. PM&C supported recognition of outstanding service and achievement through honours and awards programs and coordinated activities associated with nationally significant anniversaries, including the 125th anniversary of Federation and the centenary of the birth of Queen Elizabeth II. This work contributed to public recognition, civic engagement and national identity.

A key part of PM&C's support for effective government administration is reflected in key activity 3: Enabling Cabinet operations.



Case study

Helping Australians get a better deal on banking products

Celebrating 10 years since opening its doors in 2016, the Behavioural Economics Team of the Australian Government (BETA) continues to apply lessons from its decade of applied research to improve the lives of Australians. This year BETA completed over 40 projects and pieces of advice and engaged with over 2,100 public servants through our capability uplift program to support policy development and delivery across the APS – helping them understand Australians' needs and test what works.

A headline example of this was BETA's work for the Department of the Treasury (the Treasury) on how to help Australian consumers get a better deal on their banking products.

Following an observed lack of consumer engagement in the home loan and retail deposits markets, the Australian Competition and Consumer Commission recommended that banks and lenders should directly prompt disengaged consumers to engage in the market and get themselves a better deal.[4] The Treasury asked BETA to help inform its advice to the Australian Government and decision-makers in response to this recommendation.

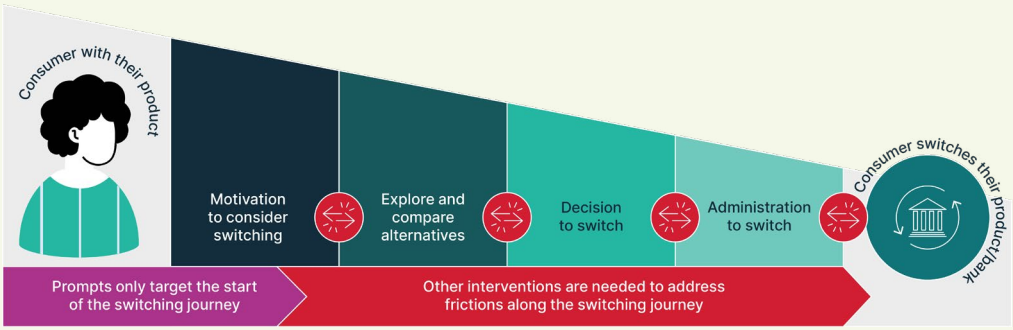
To support the Treasury, BETA undertook a suite of research activities, including speaking to Australian banking consumers to understand barriers to engaging in the market. The team conducted a series of trials, including in partnership with an Australian bank and academia, to rigorously test if prompts could encourage market engagement and what those prompts might look like.

BETA found that prompts alone were not sufficient to help consumers. While well-designed prompts can draw consumers' attention to switching, consumers face further friction across the switching journey (refer to Figure 2.2). Friction such as the effort, time and financial costs associated with switching can deter even motivated consumers from seeking a better deal. BETA's findings set out considerations for mandating prompts and the need to consider additional supply-side and demand-side interventions to address the sources of friction consumers experience.

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4 Australian Competition and Consumer Commission, Home loan price inquiry: final report https://www.accc.gov.au/inquiries-and-consultations/finalised-inquiries-and-monitoring/home-loan-price-inquiry-2019-20/final-report (Canberra: Commonwealth of Australia, 2020); Australian Competition and Consumer Commission (ACCC) Retail deposits inquiry: final report https://www.accc.gov.au/about-us/publications/retail-deposits-inquiry-final-report (Canberra: Commonwealth of Australia, 2023).

Figure 2.2: A simplified switching journey



This case study demonstrates PM&C's contribution to key activity 1. By partnering with industry, academia and the public service to conduct mixed-methods research with real Australians, BETA has built a robust evidence base to ensure that Treasury's ongoing policy advice to the Treasurer and the Cabinet is grounded in understanding how Australians experience the switching process, as well as when a prompt will and will not be a useful tool, and what elements constitute good prompt design. BETA's insights will inform future policy design about how best to improve consumer engagement and outcomes in Australia's banking sector.

Case study
Establishing the Critical Minerals Strategic Reserve

Taskforces are a key mechanism for supporting the Prime Minister and Cabinet by providing coordinated policy advice and driving implementation and delivery of priority government outcomes. They enable timely responses to national and international challenges, progress ministerial commitments, and drive cross-portfolio initiatives.

This case study demonstrates PM&C's contribution to key activity 1 through a dedicated taskforce established to deliver the Prime Minister's election commitment to create a $1.2 billion Critical Minerals Strategic Reserve. By leading coordinated cross-government policy development, the taskforce delivered on the government's decision to establish the reserve and translated a priority government commitment into practical action.

Critical minerals are vital to Australia's economic resilience, our national security and the global energy transition, underpinning defence capability, advanced manufacturing and emerging technologies. The reserve is intended to maximise the strategic value of Australia's resources and strengthen supply chain security for Australia and key partners.

From July to December 2025, a taskforce within PM&C led the design of the reserve. It provided coordinated, cross-government advice on the reserve's scope, objectives and delivery model. This included identifying priority commodities and use cases, identifying supply chain risks, and engaging with key international partners.

Ultimately, the work of the taskforce set the reserve up to be operational from the second half of 2026, with an initial focus on antimony, gallium and rare earth elements – all of which are critical to national security and key partners. Designing the reserve required balancing national security objectives, Australia's sovereign capability needs, commercial considerations and international partnership commitments within a compressed delivery timeframe.

PM&C's leadership has strengthened Australia's ability to secure key critical mineral supply chains and positioned the country as a reliable critical minerals supplier, strengthening our and trusted partners' economic resilience and national security.

Responsibility for the reserve transferred to the Department of Industry, Science and Resources on 8 December 2025, marking the shift to implementation. This shift included passage of the *Export Finance and Insurance Corporation Amendment (Strategic Reserve) Act 2026* on 1 April 2026 and ongoing work to support delivery of the United States–Australia Framework for Securing of Supply in the Mining and Processing of Critical Minerals and Rare Earths. Two priority critical minerals projects, the Alcoa-Sojitz Gallium Recovery Project in Wagerup, Western Australia, and the Arafura Nolans project in the Northern Territory, are underway.

Results summary for key activity 1

Key activity 1 comprised 4 performance measures, each designed to evaluate our success through:

- stakeholder satisfaction with advice quality including usefulness and timeliness
- timeliness of advice delivered through briefs and correspondence
- timeliness of our compliance with impact analysis publication requirements.

Figure 2.3: Overview of results for key activity 1

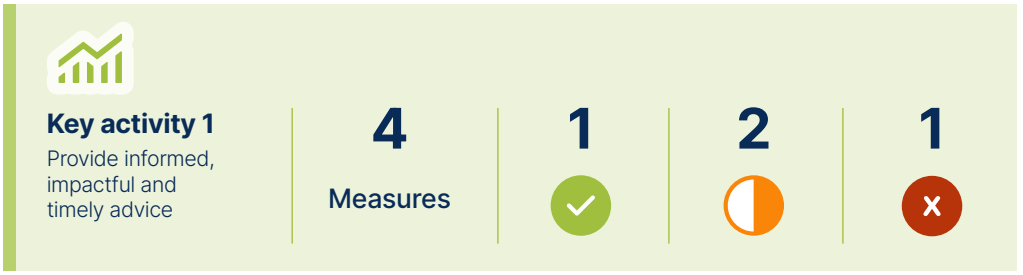


Figure 2.3 shows the overview of results for key activity 1. One measure was achieved (measure 1.4), 2 were partially achieved (measures 1.1 and 1.3), and one was not achieved (measure 1.2).

Stakeholders highlighted our ability to provide high-quality, evidence-based advice, giving strong effectiveness scores for performance measure 1.1. Our non-ministerial stakeholders also agreed that our advice was effective and efficient. However, ministerial stakeholder results indicated that our ministers were less satisfied with the timeliness of our advice. This highlights the need for continued improvement to ensure our advice is high quality, impactful and delivered in a timely manner to support government decision-making.

We met our impact analysis framework transparency requirements. Our commitment to triaging and assigning correspondence within 5 working days was partially achieved, and we did not achieve our target of providing ministerial briefs within agreed timeframes. PM&C considers that these results reflect spikes in the amount of correspondence received by the Prime Minister throughout the year, shorter agreed timeframes and the complex nature of coordination of minister and assistant minister meetings.

Performance against measures

Measure 1.1: Percentage of key stakeholders that are satisfied with PM&C's advice[5]				
Target 2025–26	78%			
Methodology and data source	Satisfaction is measured through a survey of stakeholders (ministerial and non-ministerial). The survey is conducted by an independent provider, and assessment is based on the responses received to this survey. Refer to Note 1: Stakeholder survey for further information.			
Period	**2025–26**	**2024–25**	**2023–24**	**2022–23**
Outcome	Partially achieved	Achieved	Achieved	Achieved
Result	72%	81%	83%	75%
Source	• Portfolio Budget Statements 2025–26, Outcome 1, Program 1.1 • Corporate Plan 2025–26, page 23			

Analysis

For 2025–26, the outcome for this performance measure is **partially achieved**.

As a key adviser to the Prime Minister, the Cabinet and our portfolio ministers, we must provide decision-makers with advice that is informed, impactful and timely. Our aim is to ensure our advice is relevant and influential where it matters the most. Our advice is evaluated through a stakeholder survey that assesses satisfaction based on effectiveness and efficiency. This includes whether advice is evidence-based, is informed by subject matter experts, and adopts a whole-of-government perspective. Satisfaction is also measured by whether stakeholders felt the advice supports informed decision-making and if they felt adequately supported

5 In PM&C Annual Report 2023–24, performance measure 1 was 'Percentage of ministers, ministerial and non-ministerial stakeholders satisfied with the effectiveness, timeliness and responsiveness of advice received'. In PM&C Annual Report 2022–23, performance measure 1.1.1 was 'Proportion of stakeholders satisfied with effectiveness, timeliness and responsiveness of advice received'.

throughout the engagement process. Efficiency is measured through the timeliness of advice and responsiveness to requests, including delivery within required timeframes.

Stakeholder satisfaction with PM&C's advice declined by 9 percentage points in 2025–26 from 81% in 2024–25. PM&C will look at ways to meet our target next year, including addressing the feedback provided by stakeholders on our responsiveness to ministerial expectations.

Table 2.2: Breakdown of effectiveness and efficiency scores for measure 1.1 by stakeholder group

	External stakeholders	Ministerial stakeholders	Combined results
Effectiveness score	78%	88%	83%
Efficiency score	79%	42%	60%
Overall satisfaction score	78%	65%	72%

Table 2.2 provides a breakdown of effectiveness and efficiency scores by stakeholder group. These are calculated from positive survey scores, for more information refer Note 1: Stakeholder survey on page 92.

Overall stakeholder satisfaction was 72%, derived by equally weighting an effectiveness score of 83% and an efficiency score of 60%. The survey results demonstrate strong performance for effectiveness; however, the efficiency score for ministerial stakeholders indicates scope for improvement.

Ministerial stakeholder analysis

Ministerial feedback on our advice in 2025–26 fell below the target satisfaction rate of 78%, with an overall score of 65%, which is a decrease of 25 percentage points from 2024–25. The efficiency score reduced by 50 percentage points from 92% in 2024–25 to 42% in 2025–26. The effectiveness score remained the same, at 88% for both 2025–26 and 2024–25.

Our ministerial stakeholders agreed or strongly agreed that our advice was effective. Ministerial stakeholders provided a 100% score on PM&C adding value in informing decision-making and taking a whole-of-government perspective where appropriate. While most ministerial stakeholders (83%) agreed that our advice was supported by adequate evidence, a lower score of 67% was recorded for considering the views of relevant stakeholders and experts.

Although 67% of ministerial stakeholders agreed that we provided timely advice, only 17% agreed or strongly agreed that PM&C was responsive to requests, down from 100% in 2024–25. Notably, 50% of ministerial stakeholders in 2025–26 neither agreed nor disagreed on this aspect. Ministerial stakeholders noted that there were some instances where advice or issue resolution took longer than expected, which reduced the time available to consider and respond to matters. The results indicate an opportunity to improve responsiveness and timeliness to meet ministerial expectations.

External stakeholder analysis

External stakeholders provided an effectiveness score of 78% and an efficiency score of 79%, resulting in an overall satisfaction score of 78%, up 1 percentage point from 2024–25.

External stakeholders continued to rate our efficiency[6] positively, with 82% of respondents agreeing or strongly agreeing that we were responsive to requests for advice and 75% agreeing that it was delivered in a timely manner.

Our external stakeholders continued to view our advice as effective. The highest-rated aspect was that we took a whole-of-government perspective where appropriate (82% agreed). The next highest were 79% of survey respondents agreeing that the advice was supported by adequate evidence, 77% agreeing that we considered the views of relevant stakeholders and experts, and 74% agreeing that our advice added value in informing decision-making.

The results were broadly consistent with those for 2024–25. The quantitative findings were reinforced by stakeholders' qualitative feedback, which highlighted our strategic advice, whole-of-government perspective and collaborative approach as key strengths, while identifying opportunities to strengthen proactive engagement and PM&C's leadership role in the provision of advice.

For the Corporate Plan 2026–27, this measure has been separated into 2 measures, measure 1.1 for ministerial feedback and measure 2.1 for feedback from non-ministerial stakeholders.

6 For the years before 2024–25, timeliness was not used as a proxy for efficiency.

Figure 2.4: Stakeholders satisfied with PM&C's advice, 2022–23 to 2025–26

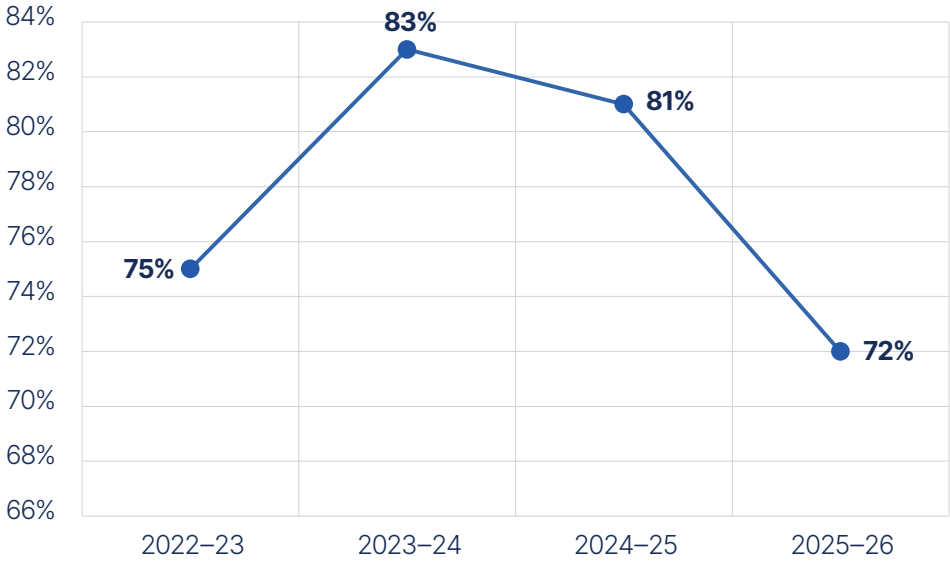


Figure 2.4 shows stakeholder satisfaction with PM&C's advice over the 4 years from 2022–23 to 2025–26.

Results over the period show an initial increase from 75% in 2022–23 to 83% in 2023–24, followed by a slight decline to 81% in 2024–25. Performance further declined by 9 percentage points to 72% in 2025–26. Strong effectiveness ratings were offset by lower efficiency ratings, particularly from ministerial stakeholders, whose efficiency scores declined by 50 percentage points – from 92% in 2024–25 to 42% in 2025–26. Comparisons with previous years should also take into account that the score for 2025–26 does not include the ministerial office stakeholder cohort, which was removed from the stakeholder methodology.[7]

7 Results for 2022–23, 2023–24 and 2024–25 are based on 3 stakeholder groups – ministerial survey, ministerial stakeholder survey and non-ministerial stakeholder survey. The ministerial stakeholder group, which primarily consisted of staff at the ministers' offices, was removed from the survey in 2025–26, as we report to and serve our ministers. In addition, senior officials within the department regularly engage with ministers' offices to seek feedback on an ongoing basis.

Measure 1.2: Percentage of ministerial briefs provided within agreed timeframes				
Target 2025–26	80%			
Methodology and data source	This performance measure is assessed by dividing the number of ministerial briefs recorded in the Parliamentary Document Management System (PDMS) that were minister-initiated for the reporting period and are provided within agreed timeframes, by the total number of minister-initiated briefs for the reporting period, multiplied by 100. Data is extracted from the PDMS through a request to the Department of Finance, which manages the system.			
Period	**2025–26**	**2024–25**	**2023–24**	**2022–23**
Outcome	Not achieved	Substantially achieved	Partially achieved	Partially achieved
Result	65%	71%	62%	62%
Source	• Portfolio Budget Statements 2025–26, Outcome 1, Program 1.1 • Corporate Plan 2025–26, page 24			

Analysis

For 2025–26, the outcome for this performance measure is **not achieved**.

Providing timely advice is an important part of our role in supporting the Prime Minister and our portfolio ministers and is key to achieving our purpose. By providing ministerial briefs within the agreed timeframes, we can support the Prime Minister and portfolio ministers in an impactful way that helps government decision-making.

We communicate formally with portfolio ministers' offices through ministerial briefs and submissions via the Parliamentary Document Management System (PDMS). Ministerial submissions are initiated by the department and provided to the relevant portfolio minister to present information or policy advice for consideration. Ministerial briefs are initiated by ministers' offices to request information from the department to support ministerial decision-making and subsequent action. A brief is considered to be provided within agreed timeframes if it is submitted via PDMS to the requesting minister's office by the due date specified in the PDMS record.

For 2025–26, 65% of ministerial briefs were provided by 11.59 pm on the due date set in PDMS. This is a decline of 6 percentage points from 2024–25. However, we have consistently met the deadline within 24 hours of the due date (refer to Figure 2.5). Factors behind our performance in meeting agreed timeframes are the complex nature of coordination of minister and assistant minister meetings and shorter agreed timeframes.

Figure 2.5: Percentage of ministerial briefs provided within agreed timeframes, 2022–23 to 2025–26

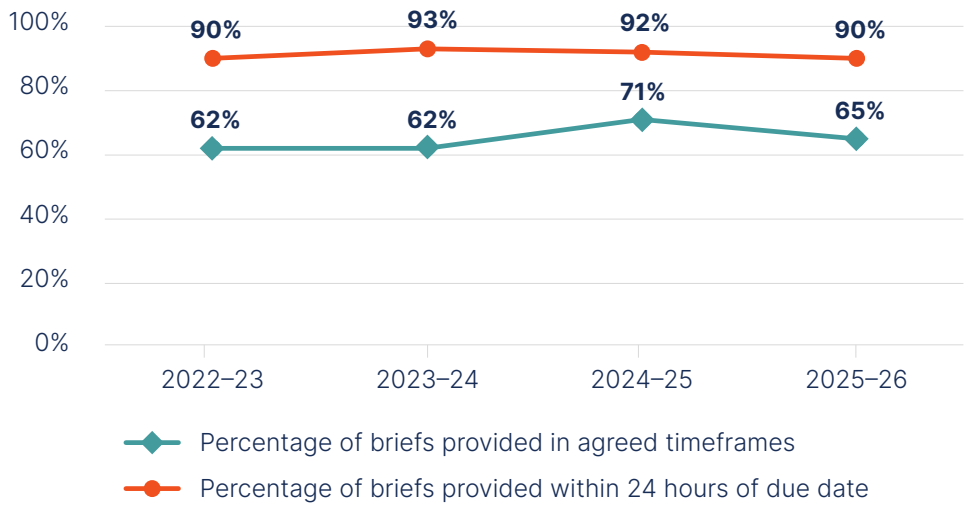


Figure 2.5 shows the percentage of ministerial briefs provided within agreed timeframes over the past 4 years (2022–23 to 2025–26).

In 2025–26 there were 84 ministerial briefs. Of these 65% were provided within agreed timeframes, a decrease of 6 percentage points from 2024–25 results. Overall, 90% of briefs were provided either on target or within 24 hours[8] of the target deadline. This result is mostly consistent with results for previous years.

8 All briefs have a due date and an agreed timeframe for providing to the minister's office. Sometimes briefs have very short deadlines or are more complex, making it difficult to meet the agreed timeframe. In these cases, we outline whether the brief was provided within 24 hours of the agreed timeframe for additional insight.

Detailed submission rates for 2025–26 for ministerial briefs were:

- 65% (55 of 84) of ministerial briefs were provided within the agreed timeframe
- 90% (76 of 84) of ministerial briefs were provided on target or within 24 hours of the agreed timeframe
- 10% (8 of 84) of ministerial briefs were provided more than 24 hours after the agreed timeframe.

As part of the monitoring process, we produce daily reports to track the progress of ministerial briefs and other regular reports on overdue items or items with an upcoming due date. These reports assist relevant areas of the department to track their ministerial briefs. The raw data for the measure is generated through PDMS, and includes ministerial briefs requested by PM&C portfolio ministers' offices. The calculations do not include ministerial submissions (briefs initiated by the department), which do not always have due dates and where dates are internally driven and subject to change; ministerial correspondence, which is subject to performance measure 1.3; ad hoc requests for advice that are made outside of PDMS (where possible, the requesting minister is asked to lodge the request in PDMS); and Cabinet items, which are restricted for security reasons.

This measure was reviewed as part of the development of the 2026–27 Corporate Plan and it has been discontinued for 2026–27. We determined that the measure did not effectively provide meaningful insight into our key activities or clearly align with our purpose. The annual review of PM&C's Performance and Planning Framework will include consideration of any new measures.

Measure 1.3: Percentage of incoming ministerial correspondence triaged and assigned for appropriate action within 5 working days				
Target 2025–26	95%			
Methodology and data source	This performance measure is assessed by dividing the number of items of incoming ministerial correspondence triaged and assigned in 5 working days or less, divided by the total number of items of incoming ministerial correspondence received, multiplied by 100. Data is extracted from PDMS through a request to the Department of Finance, which manages the system.			
Period	**2025–26**	**2024–25**	**2023–24**	**2022–23**
Outcome	Partially achieved	Substantially achieved[9]	Partially achieved	Partially achieved
Result	85%	84%	77%	94%
Source	• Portfolio Budget Statements 2025–26, Outcome 1, Program 1.1 • Corporate Plan 2025–26, page 25			

Analysis

For 2025–26, the outcome for this performance measure is **partially achieved**.

Managing ministerial correspondence is one of the primary ways we support the Prime Minister to engage with stakeholders and the broader Australian community. It is important that all items of ministerial correspondence, such as those from heads of government and state, parliamentarians, organisations and members of the public, are handled as effectively and efficiently as possible. Triaging correspondence within 5 working days supports timeliness, accountability, effective risk management and informed decision-making.

9 For 2024–25, the 3-point assessment scale was achieved, substantially achieved and not achieved. Refer to page 27 of the 2024–25 Annual Report for further information on changes to our definitions to calculate our performance results in 2024–25.

We partially achieved this measure, with 85% of correspondence triaged and assigned for appropriate action within 5 working days for 2025–26, up 1 percentage point from 2024–25.

We run regular reports in the PDMS to determine the proportion of incoming correspondence that has been triaged and assigned for appropriate action within 5 working days. This process is governed by the department's briefing and correspondence guidelines, which include information on triaging, drafting rules, ministerial preferences, clearances and timeframes. This measure applied only to correspondence to the Prime Minister, not to the other portfolio ministers. On receipt, correspondence is registered in PDMS and assessed by the Ministerial and Parliamentary Support Branch. It is assigned internally for response, or referred to another department, or marked as 'no further action required' and closed. Personal and political correspondence does not require action by PM&C but it is referred to the relevant minister's electorate office or ministerial offices for appropriate action and still triaged.

Figure 2.6: Percentage of ministerial correspondence triaged and assigned for appropriate action within 5 working days, 2022–23 to 2025–26

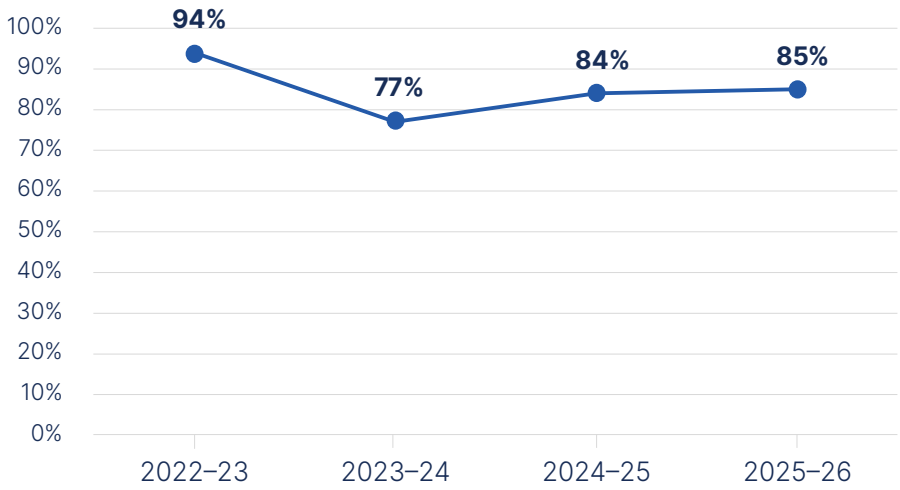


Figure 2.6 shows the results for ministerial correspondence triaged and assigned for appropriate action over a period of 4 years from 2022–23 to 2025–26.

The results for this measure have slightly improved from 2023–24 after a decline of 17 percentage points between the 2022–23 and 2023–24 results. In 2025–26, PM&C received and triaged 153,981[10] items of correspondence, compared with 154,248 in 2024–25.

Our ability to triage and assign correspondence is impacted by fluctuations in the volume of correspondence received throughout the period, which can vary significantly due to global and domestic events. Correspondence from third-party websites that enable automatically generated campaign emails to the 'Contact the PM' webform add to the number of items of correspondence that fall within this measure. These challenges, alongside resourcing constraints, are likely to continue in future years. With a view to meeting the target for this measure in the years to come we continue to investigate options, including leveraging artificial intelligence and other ICT tools, to assist with timely and accurate triage of correspondence.

Table 2.3: Ministerial correspondence received and triaged within 5 working days, 2022–23 to 2025–26

	2025–26	2024–25	2023–24	2022–23
Number of items of ministerial correspondence received	153,981	154,248	144,506	89,587
Number of items of ministerial correspondence triaged within 5 days	130,193	129,940	111,149	84,165

Table 2.3 shows the number of items of ministerial correspondence received versus the number of items of ministerial correspondence triaged within 5 working days from 2022–23 to 2025–26.

The department monitors trends in correspondence received carefully and, where appropriate, addresses the large volumes of correspondence by recruiting additional casual staff and/or relocating staff from different divisions to assist with the handling of surges in correspondence.

10 This number excludes an additional 2,655 campaign postcards as they were registered and batched thematically.

Measure 1.4: Percentage of impact analyses published by the Office of Impact Analysis within 5 business days of notification		
Target 2025–26	95%	
Methodology and data source	This measure is calculated as the number of impact analyses published by the Office of Impact Analysis (OIA) within 5 business days of notification by the relevant agency of the policy announcement, divided by the number of impact analyses published in the relevant reporting period, multiplied by 100. The publication records are held in raw and summarised format by the OIA.	
Period	**2025–26**	**2024–25**
Outcome	Achieved	Not applicable
Result	96%	Not applicable
Source	• Portfolio Budget Statements 2025–26, Outcome 1, Program 1.1 • Corporate Plan 2025–26, page 26	

Analysis

For 2025–26, the outcome for this performance measure is **achieved**.

This measure was introduced in 2025–26 to measure the performance of OIA in publishing policy impact analyses and supporting transparency of the evidence base informing government decisions. The OIA supports and strengthens the capability of the APS to deliver high-quality, evidence-based policy analysis to inform decision-making by administering the guide and publishing impact analyses. This performance measure reflects the second aspect of the OIA's role.

As it is the first year of reporting on this measure, no trend or comparative assessment can be made. The result provides a baseline against which future performance will be monitored and assessed.

The OIA conducted a review of the 25 impact analyses it published between 1 July 2025 and 30 June 2026. Of these, 24 were published within 5 days of the OIA being notified or made aware of the policy announcement. One was published outside the 5-day window. The OIA therefore achieved a 96% result for 2025–26. The average number of days taken for the OIA to publish a case after being notified of the policy announcement was 2 days.

The OIA is the steward of the Australian Government Guide to Policy Impact Analysis. The guide helps agencies ensure their advice to government is supported by robust data, analysis and evidence on the effect of proposed policies on Australian communities. This information helps government to choose the best path forward and to increase transparency and improve decision-making. The OIA works with agencies to meet the guide's requirements, including to publish impact analyses following policy announcements. In this context, impact analyses includes detailed impact analyses and impact analysis equivalents. The guide requires agencies to prepare an impact analysis for government policy proposals that are likely to influence behaviour, particularly where changes to rights, powers, obligations or responsibilities would have significant impacts on the community.



Key activity 2:
Provide coordination and support for government priorities and initiatives

How we delivered key activity 2

We serve the Prime Minister, Cabinet and portfolio ministers by supporting the delivery of government priorities through coordination and support. We provide strategic policy advice, whole-of-government coordination, and leadership to support APS agencies to succeed and ensure that government decisions, policies and programs are implemented.

PM&C brings together governments, agencies, industry, international partners and the APS to support coordination on national and international priorities. Through cooperation and collaboration, including through mechanisms such as National Cabinet, PM&C addresses complex policy challenges through a whole-of-government and whole-of-nation approach. These partnerships and relationships with stakeholders help PM&C to provide informed and impactful advice for consideration in decision-making (refer to key activity 1).

In 2025–26, taskforces were a key mechanism through which PM&C supported the delivery of major reforms and priority government commitments. These included the Royal Commission into Defence and Veteran Suicide Implementation Taskforce, the Critical Minerals Strategic Reserve Taskforce (refer to the case study under key activity 1), and the Fuel Supply Taskforce. By providing dedicated policy, coordination and implementation capability, taskforces enabled the government to respond effectively to complex, cross-cutting and time-critical priorities.

Strengthening national coordination and delivery

The Fuel Supply Taskforce provided advice and coordination to support national preparedness and response arrangements during a period of global fuel market disruption. Established in response to fuel security risks arising from conflict in the Middle East, the taskforce brought together Commonwealth, state and territory governments, industry and specialist advisers to develop a common understanding of supply conditions and emerging risks. Through centralised reporting and coordination, the taskforce improved visibility of supply pressures, supported establishment of the National Fuel Security Plan through National Cabinet, and strengthened nationally consistent approaches to fuel

distribution and information sharing. This contributed to continuity of supply, more coordinated implementation of government decisions and greater resilience across essential services.

PM&C supported the strengthening of whole-of-government crisis preparedness and resilience, including through work to enhance coordination arrangements and implementation capability. This included publication of an updated Australian Government Crisis Management Framework and initiatives designed to strengthen Australia's ability to anticipate, prepare for and respond to emerging security challenges and crises.

PM&C contributed to more coordinated and effective responses to significant national security and community safety challenges. This included supporting the government's response to the Bondi terror attack by supporting the stand up of the Independent Commonwealth Review into Australia's federal law enforcement and intelligence agencies, the transition of this review into the Royal Commission on Antisemitism and Social Cohesion, and our continuing role convening federal and state departments to implement the government's policy response.

PM&C informed implementation of the 2026 National Defence Strategy and the 2026 Defence Industry Development Strategy and continues to advise on emerging threats, preparedness measures and national security priorities. This work has strengthened the government's ability to anticipate risks and consider coordinated responses across portfolios.

Delivering social reform and better services

Through Commonwealth–state and territory engagement, including National Cabinet and senior officials' forums, PM&C supported intergovernmental collaboration in priority reform areas. This contributed to agreement on additional funding for state and territory hospitals and establishment of the first phase of foundational supports under the Thriving Kids program, improving access to services for children and families. PM&C supported implementation of the Support at Home program and the *Aged Care Act 2024*, supporting a more person-centred and rights-based aged care system for older Australians.

Through the OFW, PM&C provided advice and coordination to support the integration of gender considerations into policy development and budget processes. PM&C supported cross-government efforts to address gender-based violence, including work to address the weaponisation of government systems, and collaboration in supporting implementation of the National Plan to End Violence against Women and Children 2022–2032.

PM&C supported implementation of the Workplace Gender Equality Agency (WGEA) gender equality target scheme, which provides transparency on workplace gender equality. This support included leading the recruitment process for a WGEA Chief Executive Officer. Additionally, PM&C was responsible for the publication of the 15th annual Gender Balance on Australian Government Boards report. This work supported accountability and transparency in relation to women's representation in Australian Government leadership positions.

Strengthening international engagement and partnerships

PM&C supported coordination of Australia's AUKUS commitments through engagement with Commonwealth agencies, state counterparts, industry and international partners to support delivery of the nuclear-powered submarine program. This contributed to a more integrated, whole-of-government approach to one of Australia's most significant capability investments and strengthened alignment across agencies responsible for implementing the program.

To help ensure that Australia's international engagements advanced our economic, strategic and security interests, PM&C coordinated policy support, briefing and stakeholder engagement across bilateral and multilateral forums with other APS agencies. This included support for the Prime Minister's participation in the Pacific Islands Forum, United Nations General Assembly High-Level Week, APEC Economic Leaders' Week, and the ASEAN–Australia, East Asia and G20 summits, as well as numerous bilateral meetings with counterparts.

Advancing public sector capability

PM&C provided behavioural insights, policy guidance and analytical support to assist implementation activities across the APS. BETA helped agencies improve the design and delivery of programs and services by increasing understanding of how Australians engage with government initiatives. This strengthened service effectiveness and supported better policy outcomes. Refer to the BETA case study under key activity 1.

Through Australian Government Consulting (AGC), PM&C supported capability development across the APS by working with agencies to address complex strategy, policy and organisational performance challenges. Through evidence-based analysis, stakeholder engagement, organisational reviews and operating model design, agencies were better equipped to improve their performance, build internal capability and reduce their reliance on external consulting services. This contributed to stronger public sector stewardship and improved value for money.



Case study
Supporting implementation of the Royal Commission into Defence and Veteran Suicide

Taskforces are a key mechanism used by PM&C to support the government in responding to complex, cross-cutting or time-critical priorities. By bringing together cross-government expertise, they provide coordinated advice, oversight and delivery to progress major reforms, respond to emerging issues, and support implementation of government commitments, including Royal Commission responses.

This case study demonstrates PM&C's role in coordinating government priorities in line with key activity 2: Provide coordination and support for government priorities and initiatives.

On 2 December 2024, the government announced its response to the Royal Commission into Defence and Veteran Suicide, which made 122 recommendations to improve systems, services and outcomes for Defence personnel, veterans and their families.

Given the scale, complexity and cross-portfolio nature of the government response, PM&C established the Royal Commission into Defence and Veteran Suicide Implementation Taskforce in December 2024 to support a coordinated, whole-of-government approach. The taskforce drew on expertise from across government to provide independent advice on implementation options, sequencing, and fiscal and legislative considerations, particularly for recommendations agreed in principle or noted.

The role of the taskforce was to oversee comprehensive and considered advice on the whole-of-government approach to implementing the government's response to the Royal Commission's final report, and on the sequencing of the implementation of recommendations. Additionally, to maintain independence from the Department of Defence, the taskforce led targeted work to support recommendations 14 and 25 of the final report.[11]

11 Royal Commission into Defence and Veteran Suicide Final Report https://defenceveteransuicide.royalcommission.gov.au/publications/final-report.

The taskforce's work was enabled by PM&C's central agency role, which brought together expertise from across government to coordinate implementation of a complex reform agenda. This helped agencies to navigate legislative, fiscal and delivery considerations across multiple portfolios, while stakeholder engagement and cross-government collaboration supported a coordinated and practical approach to implementation.

Engagement with people with lived experience, community and advocacy organisations, health professionals and experts helped shape PM&C's advice on implementation. Coordination was further strengthened through an interdepartmental committee, which included representatives from Defence and the Department of Veterans' Affairs (DVA); and a data technical working group, which improved information sharing and supported evidence-based decision-making.

Implementing the government's response required balancing urgency with careful sequencing, legislative considerations and coordination across multiple agencies. Through detailed advice on 53 recommendations, the taskforce supported government decisions on implementation and led a coordinated, practical and sequenced approach to reform. Its role concluded on 19 December 2025.

Implementation continues across Defence, DVA and other agencies. The taskforce assisted in establishing an implementation pathway focused on delivering agreed measures and monitoring government progress to improve outcomes for Defence personnel, veterans and their families.

Results summary for key activity 2

Key activity 2 comprised 6 performance measures, each designed to evaluate our success in:

- stakeholder satisfaction with the coordination, support and timeliness of our advice in general and specifically relating to international engagements and supporting Commonwealth–state relations
- the work of OFW, which leads the coordination of the government's *Working for Women: A Strategy for Gender Equality*
- delivery of the Australian Government Crisis Management Framework, in consultation with the relevant Australian Government agencies, to ensure it remains fit for purpose
- the performance of AGC, a specialist function within the department that delivers consultancy services to other APS agencies.

Figure 2.7: Overview of results for key activity 2



Figure 2.7 shows the overview of results for key activity 2. Four measures were achieved (2.2, 2.3, 2.5 and 2.6) and 2 were partially achieved (2.1 and 2.4).

Our stakeholders noted our strengths in delivering strong, coordinated efforts across agencies to ensure delivery of government priorities. This was demonstrated in our high effectiveness scores in the stakeholder survey results. However, there was a decline in satisfaction with our timeliness, which was highlighted in the responses of ministers to the stakeholder survey. This highlights the need to ensure our efforts are coordinated in a timely manner so that our contribution is impactful and we can consistently deliver when needed to support government decision-making.

Our specialist functions OFW and AGC achieved their composite performance measures. We completed our annual review of the Australian Government Crisis Management Framework and published the updated version of the framework on time.

Performance against measures

Measure 2.1: Percentage of key stakeholders satisfied with the coordination and support provided by PM&C in the delivery of government priorities		
Target 2025–26	78%	
Methodology and data source	Satisfaction is measured through a survey of stakeholders (ministerial and non-ministerial). The survey is conducted by an independent provider, and assessment is based on the responses received to this survey. Refer to Note 1: Stakeholder survey for further information.	
Period	**2025–26**	**2024–25**
Outcome	Partially achieved	Substantially achieved[12]
Result	72%	67%
Source	• Portfolio Budget Statements 2025–26, Outcome 1, Program 1.1 • Corporate Plan 2025–26, page 27	

Analysis

For 2025–26, the outcome for this performance measure is **partially achieved**.

A core function of our role as a central agency is to support the delivery of government priorities by working in close collaboration with stakeholders across the APS. We draw on our expertise in aligning priorities and on our problem-solving skills to deliver this core function. We use our understanding of the government processes to support the APS and provide a whole-of-government perspective to address complex and cross-cutting issues. We assist our counterparts by responding flexibly and promptly to changing demands. At the same time, through our reporting activities we keep the Prime Minister and the government informed on the progress of key commitments.

12 For 2024–25, the 3-point assessment scale was achieved, substantially achieved and not achieved. Refer to page 27 of the 2024–25 Annual Report for further information on changes to our definitions to calculate our performance results in 2024–25.

The effectiveness and efficiency of the department's coordination and support were assessed through our stakeholder survey, which measured overall stakeholder satisfaction with the quality, value and timeliness of support provided. Our stakeholder satisfaction result for 2025–26 was 72%, an increase of 5 percentage points from 2024–25. We will take on board feedback provided by stakeholders to meet the target for this measure, including improving timeliness.

Our ministerial stakeholders were uniformly positive about the role we have played in supporting the delivery of government priorities, particularly our ability to work proactively across government, our whole-of-government perspective and our understanding of government priorities. Opportunities for improvement centre on increasing timeliness, including by more clearly communicating delivery milestones, increasing resourcing to accelerate progress, and allowing sufficient time for review and input.

External stakeholders highlighted our strong role in supporting the delivery of government priorities through effective collaboration, coordination and engagement across agencies. They emphasised our ability to build constructive relationships, facilitate cross-government cooperation and maintain open communication with our stakeholders. Additionally, they valued the practical support, guidance and advice we provided, particularly in helping agencies navigate processes, progress priorities and achieve outcomes. The suggestions for improvement largely centred around strengthening support for agencies through early engagement, clear communication of roles and priorities, and enhanced coordination across government.

Table 2.4: Breakdown of effectiveness and efficiency scores for measure 2.1 by stakeholder group

	External stakeholders	Ministerial stakeholders	Combined results
Effectiveness score	82%	100%	91%
Efficiency score	74%	33%	54%
Overall satisfaction score	**78%**	**67%**	**72%**

Table 2.4 provides a breakdown of effectiveness and efficiency scores by stakeholder group. These are calculated from positive survey scores, for more information refer Note 1: Stakeholder survey on page 92.

Overall stakeholder satisfaction was 72%, derived by equally weighting an effectiveness score of 91% and an efficiency score of 54%. The results show that stakeholders think we are providing effective coordination and support. However, ministers were not satisfied with our efficiency, giving significantly lower ratings than the external stakeholder cohort (33% compared with 74%). This represents an area in which the department can improve.

Ministerial stakeholder analysis

Ministerial stakeholders gave our ability to coordinate and support delivery of government priorities a score of 67%, down 16 percentage points from the 2024–25 result. The efficiency score from ministerial stakeholders reduced by 50 percentage points, from 83% in 2024–25 to 33% in 2025–26. The effectiveness score increased from 83% in 2024–25 to 100% in 2025–26.

Ministerial stakeholders feedback on our coordination and support of government priorities in 2025–26 fell below the target satisfaction rate of 78%. The strongest aspects of our performance were our understanding of government priorities, the value of our contribution and the level of support provided, on which 100% of ministerial stakeholders agreed or strongly agreed that we performed well. The area that requires improvement is our responsiveness and assistance in meeting ministerial timeframes, with only 33% of ministerial stakeholders agreeing or strongly agreeing that their expectations were met. Notably, the remaining 67% of ministerial stakeholders selected a 'neither satisfied nor dissatisfied' score for this measure, suggesting there may be an opportunity for small improvements to have a significant impact on timeliness and responsiveness results for this measure.

External stakeholder analysis

In 2025–26, 88% (205 of 232) of survey respondents worked with us on the delivery of government priorities. Our effectiveness score was 82% and our efficiency score was 74%, resulting in an overall external stakeholder satisfaction score of 78%, which is down 2 percentage points from 2024–25.

Our external stakeholders continued to score PM&C positively in supporting them to deliver on government priorities. The highest-rated aspect was that we understood the government's processes, with 93% of respondents agreeing or strongly agreeing. For the other aspects, 85% of respondents agreed or strongly agreed that we had a good understanding of the government's priorities, 77% agreed or strongly agreed that we worked effectively to coordinate and support the delivery of government priorities, and 73% agreed or strongly agreed that we supported their organisation to deliver on government priorities.

In rating our efficiency, 74% of external stakeholders agreed or strongly agreed that we provided timely support to their organisation. Our effectiveness results were similar to last year's but our efficiency results were 3 percentage points lower. Collectively, however, these results indicate only small changes in our efficiency and indicate strong performance in our coordination and support. External stakeholders highlighted our whole-of-government coordination, constructive engagement and strategic support, while identifying opportunities for early engagement, clear communication of roles and priorities, and a desire for PM&C to have a stronger leadership role in driving outcomes.

Measure 2.2: Percentage of key stakeholders satisfied with the coordination and support provided for international engagements		
Target 2025–26	78%	
Methodology and data source	Satisfaction is measured through a survey of stakeholders (ministerial and non-ministerial). The survey is conducted by an independent provider, and assessment is based on the responses received to this survey. Refer to Note 1: Stakeholder survey for further information.	
Period	**2025–26**	**2024–25**
Outcome	Achieved	Substantially achieved[13]
Result	82%	64%
Source	• Portfolio Budget Statements 2025–26, Outcome 1, Program 1.1 • Corporate Plan 2025–26, page 28	

Analysis

For 2025–26, the outcome for this performance measure is **achieved**.

PM&C supports the delivery of government priorities that have national and international implications through international engagement. This includes advancing Australia's strategic interests through international engagements that require coordination and collaboration across the APS and with international counterparts, including supporting overseas visits and participation in key global forums. A core part of this work is supporting the Prime Minister's engagement with international stakeholders.

13 For 2024–25, the 3-point assessment scale was achieved, substantially achieved and not achieved. Refer to page 27 of the 2024–25 Annual Report for further information on changes to our definitions to calculate our performance results in 2024–25.

Our performance in coordinating and supporting international engagements was assessed through our stakeholder survey. Effectiveness was evaluated based on the value of PM&C's contribution, the level of support provided, and our ability to work collaboratively to coordinate and support international engagements. Survey responses included feedback on how well PM&C partnered with stakeholders and delivered outcomes. Efficiency was assessed based on the timeliness and responsiveness of support, including PM&C's ability to assist stakeholders in meeting agreed timeframes. The result for 2025–26 was that 82% of key stakeholders were satisfied with the coordination and support; this is an increase of 18 percentage points from the previous period.

Stakeholders regarded PM&C's coordination and support for international engagements positively, with particularly strong feedback regarding the effectiveness of our coordination and advice. We will further strengthen our communication and responsiveness during the planning and delivery of international engagements with our external stakeholders.

Table 2.5: Breakdown of effectiveness and efficiency scores for measure 2.2 by stakeholder group

	External stakeholders	Ministerial stakeholders	Combined results
Effectiveness score	70%	100%	**85%**
Efficiency score	60%	100%	**80%**
Overall satisfaction score	**65%**	**100%**	**82%**

Table 2.5 provides a breakdown of effectiveness and efficiency scores by stakeholder group.

Overall satisfaction was 82%, derived by equally weighting an effectiveness score of 85% and an efficiency score of 80%. The scores from our ministerial stakeholders show very strong performance; they indicated 100% satisfaction with our coordination and support during international engagements. However, the external stakeholder satisfaction result is 35 percentage points lower, at 65%. The difference highlights the need to improve the effectiveness and efficiency of coordination and support for external stakeholders.

Ministerial stakeholder analysis

Ministerial stakeholder feedback indicated positive perceptions of support for international engagements, with scores of 100% for both effectiveness and efficiency and an overall score of 100%. This is an increase of 50 percentage points from 2024–25, when the effectiveness score was consistent at 100% and the efficiency score was 0% (100% of responses were neutral), resulting in the overall score of 50% in 2024–25.

External stakeholder analysis

In 2025–26, external stakeholders provided an effectiveness score of 70% and an efficiency score of 60%, with the overall score 65%. This is a decrease of 13 percentage points from 2024–25, when the effectiveness score was 81% and the efficiency score was 76%, resulting in the overall score of 78% in 2024–25.

Stakeholders highlighted satisfaction with PM&C's coordination, responsiveness and practical support, while identifying opportunities to strengthen communication and planning for complex international engagements. Examples included that PM&C supported them through effective stakeholder engagement, consultation and coordination across government. They emphasised that we had the ability to bring together agencies, facilitate collaboration, coordinate whole-of-government positions, and support complex international and ministerial engagements. They praised the quality of advice and information provided, describing it as clear, strategic, thorough and helpful. Timely communication and advance planning, enabling stakeholders to prepare effectively and deliver outcomes, were frequently noted as strengths. In addition, our staff were recognised for their professionalism, commitment, responsiveness and collaborative approach, even while operating under significant workload and staffing pressures.

Our external stakeholders identified opportunities for us to strengthen the coordination and support of international engagements through earlier and more consistent engagement with partner agencies, improved consultation, and clearer communication throughout planning processes. Respondents suggested that greater collaboration with policy owners and agencies, alongside more tailored guidance and support, would help improve outcomes and ensure expertise is fully utilised. They noted the importance of more appropriate and predictable timeframes for input and preparation, while recognising that some scheduling pressures may be outside our control.

Measure 2.3: PM&C effectively coordinates across government and reports on the implementation of *Working for Women: A Strategy for Gender Equality* (Working for Women)[14]	
Target 2025–26	Effective coordination and reporting on the implementation of *Working for Women: A Strategy for Gender Equality*.
Methodology and data source	**Metric 1:** Confirmation of publication of the Status of Women Report Card by reviewing genderequality.gov.au and/or via ministerial media releases. **Metric 2:** Confirmation that the Office for Women contributed to development of the Women's Budget Statement by referring to key departmental records of draft documents saved by the coordinating team (Gender Budgeting team), as well as confirmation that Office for Women provided support via a secondment to Treasury. **Metric 3:** Confirmation that the Office for Women convened core governance forums, by referring to key departmental records of meetings including agendas and meeting minutes. **Metric 4:** This is measured through the annual stakeholder survey with the following assessment scale: • achieved – 78% or above stakeholder satisfaction • partially achieved – 65% to 77% stakeholder satisfaction • not achieved – less than 65% stakeholder satisfaction. The survey is conducted by an independent provider. Refer to Note 1: Stakeholder survey. Data source for metrics 1 to 3 is PDMS and departmental records, and for metric 4 assessment is based on the responses to the stakeholder survey.

14 This performance measure is updated to include more metrics for measuring the success of OFW's work.

Period	2025–26	2024–25
Outcome	Achieved	Achieved
Metric 1: Publication of the Status of Women Report Card annually	Achieved	Achieved
Metric 2: Contribution to the Women's Budget Statement each budget cycle, by budget each year	Achieved	Achieved
Metric 3: At least 2 meetings (each) of the Working for Women interdepartmental committee, Strategy Group and Gender Data Steering Group are held twice yearly	Achieved	N/A[15]
Metric 4: Stakeholder satisfaction survey	Achieved 87%	N/A[16]
Source	• Portfolio Budget Statements 2025–26, Outcome 1, Program 1.1 • Corporate Plan 2025–26, page 29	

Analysis

For 2025–26, the outcome for this performance measure is **achieved**.

OFW within PM&C has responsibility for overseeing whole-of-government efforts to advance the Australian Government's commitment to gender equality, specifically coordinating and reporting across government on the implementation of Working for Women. Working for Women is the overarching gender equality framework that outlines the Australian Government's vision for gender equality, where people are safe, are treated with respect, have choices and have access to resources and equal outcomes regardless of their gender.

15 In 2024–25, this measure was 'Delivery of the strategy's baseline data report in year 1 (2024–25)'. This metric was achieved for 2024–25 and has been changed to a more appropriate metric to represent OFW's performance.

16 In 2024–25, the stakeholder survey was set to baseline results for this measure. Year 2025–26 is the first year the results are reported.

This measure evaluates the effectiveness of PM&C in coordinating and reporting across government to support the implementation of Working for Women. Its successful implementation is dependent on all departments and agencies acting under the 5 priority areas identified by the strategy, including by considering gender equality impacts in their activities.

We support implementation by coordinating engagement and action under Working for Women to ensure progress is maintained, evidence based and targeted to priorities. This measure was updated to include 2 new metrics, which replaced one metric from 2024–25, to provide more insight on how we support the implementation of Working for Women.

The effectiveness of our coordination and reporting efforts is measured through quantitative and qualitative information as set out in metrics 1 to 4 (refer to the performance table for measure 2.3 for further detail). Based on our assessment scale, this measure was achieved for 2025–26, with all 4 metrics being met (100% of metrics met), which is consistent with last year's outcome.

Metric 1: Publication of the Status of Women Report Card annually

Result: **Achieved**

The Status of Women Report Card is one of the mechanisms for publicly reporting on Working for Women. It provides a snapshot of the most recent available data on the social and economic equality issues facing women and girls in Australia. The report card takes stock of progress towards gender equality, and where challenges remain. In 2025–26, it was published on 6 March 2026, before International Women's Day on 8 March 2026. It highlighted:

- twenty-eight women were killed by a current or former intimate partner in 2025
- dads are spending more time with their kids – 20% of primary carer parental leave recipients in medium and large private sector employers are men
- the national gender pay gap continues to narrow and is currently at 11.5%
- early access to antenatal care is rising, with 69.3% of First Nations women and 77.4% of non-Indigenous women receiving care in the first trimester
- women now hold 54.3% of all Australian Government board positions.

Metric 2: Contribution to the Women's Budget Statement each budget cycle, by budget each year

Result: **Achieved**

The Women's Budget Statement (WBS) is a formal budget paper that reports on the government's decisions and investments to implement Working for Women. It includes data modelling and information on key existing initiatives, providing an update on progress made over time under the priorities of the strategy. The case studies contained in the WBS show how gender-responsive budgeting processes inform policy. The WBS is delivered in partnership by PM&C and the Department of the Treasury.

To support the strategic narrative and delivery of the 2026–27 WBS, PM&C provided an OFW secondee to Treasury from 7 April to 12 May 2026. PM&C played a key role in contributing to the WBS by providing advice on Working for Women, coordinating with agencies to develop case studies and contributing content on initiatives. The 2026–27 WBS was published as part of the federal budget papers on 12 May 2026. This is consistent with collaboration and coordination efforts in 2024–25.

Metric 3: At least 2 meetings (each) of the Working for Women interdepartmental committee, Strategy Group and Gender Data Steering Group are held twice yearly

Result: **Achieved**

Working for Women states that 'the Government will take a coordinated, whole-of-government approach to achieve long-term progress'. The forums (interdepartmental committee, Strategy Group and Gender Data Steering Group) bring together key departments and stakeholders to coordinate implementation of Working for Women, support policy development, share evidence and best practice, and reduce duplication across government. They also provide a mechanism for advancing gender equality through collaboration across portfolios and agencies. One forum comprises key Commonwealth senior office holders with responsibilities for gender equality and provides strategic insights to progress Working for Women's ambitions. In 2025–26, this forum engaged with Jobs and Skills Australia to inform recommendations of the Gender Economic Equality Study.

As part of implementing Working for Women, PM&C convened 6 meetings in 2025–26: 2 each for the interdepartmental committee (July 2025 and February 2026), the Strategy Group (September 2025 and February 2026)

and the Gender Data Steering Group (July 2025 and June 2026). This is one more meeting than in 2024–25.

Through these cross-portfolio governance arrangements, OFW performs PM&C's stewardship role by bringing together key departments and stakeholders to translate Working for Women's vision into coordinated action. The breadth of portfolio representation across the forums enables collaboration on cross-cutting issues affecting gender equality, including workforce gender segregation and gender-based violence. This helps to support the capability of the APS to embed gender analysis in its work by sharing resources on gender-responsive budgeting, and encouraging improvements to the collection and use of gender-disaggregated data.

Through the forums, OFW works with APS colleagues to strengthen gender analysis capability and consideration of gender equality impacts in their activities. Successful implementation of Working for Women relies on all departments and agencies taking action across the strategy's 5 priority areas.

This collaborative approach has contributed to the continued maturity of gender-responsive budgeting, including the release of an updated version of Including Gender: An APS Guide to Gender Analysis and Gender Impact Assessment in December 2025, and has supported the mainstreaming of gender-disaggregated data in policy development across government. The forums also help connect government policy with the lived experience and expertise of Australian women and external experts. By sharing advice from the National Women's Alliances and the Working for Women Research Partnership, OFW supports evidence-based policy and helps ensure whole-of-government action remains aligned with the priorities and experiences of women in Australia.

Metric 4: Stakeholder survey

Result: **Achieved**

The survey assessed PM&C's effectiveness and efficiency in coordinating and reporting on the implementation of Working for Women. External and ministerial stakeholders were asked to rate their satisfaction with the support received by PM&C. The measure had a target of 78% or higher for overall satisfaction.

Our external stakeholders viewed the implementation of Working for Women positively, including our strong stakeholder engagement, consultation and coordination. Stakeholders said we demonstrated the ability to bring together diverse stakeholders, facilitate genuine collaboration, maintain focus on gender equality priorities, and support cross-government implementation through effective coordination and

governance. They praised the knowledge, expertise and professionalism of staff, noting our willingness to provide detailed advice, share information, engage experts where needed, and communicate whole-of-government priorities effectively.

Opportunities for improvement centred on enhancing coordination across our teams and external stakeholders, streamlining governance and reporting processes, improving policy integration across related areas, and providing greater clarity about roles and responsibilities to reduce duplication and support more efficient delivery.

In the follow-up interviews, external stakeholders selected from non-government bodies who participated in the survey were generally positive about our leadership and coordination in implementing Working for Women. However, feedback suggested that greater clarity around agency roles and responsibilities, stronger coordination across portfolios, and a more streamlined approach to governance and reporting could improve our effectiveness. Government stakeholders indicated that reducing administrative burden and maintaining a stronger focus on outcomes and impact would help maximise Working for Women's benefits.

Table 2.6: Breakdown of effectiveness and efficiency scores for measure 2.3 by stakeholder group

	External stakeholders	Ministerial stakeholders	Combined results
Effectiveness score	73%	100%	**87%**
Efficiency score	75%	100%	**88%**
Overall satisfaction score	**74%**	**100%**	**87%**

Table 2.6 provides a breakdown of effectiveness and efficiency scores by stakeholder group. These are calculated from positive survey scores, for more information refer Note 1: Stakeholder survey on page 92.

Overall stakeholder satisfaction was 87%, derived by equally weighting an effectiveness score of 87% and an efficiency score of 88%. The results show that ministerial stakeholders were 100% satisfied with the department's coordination and reporting efforts to support Working for Women. External stakeholders provided an effectiveness score of 73% and an efficiency score of 75%, with an overall satisfaction score of 74%, which is down 15 percentage points from the 2024–25 overall score of 89%. Ministerial Stakeholders were surveyed for the first time on this measure in 2025–26, with a strong performance result of 100% satisfaction. In 2024–25, the stakeholder survey only included external stakeholders and provided a baseline for this year's results.

Measure 2.4: PM&C effectively supports Commonwealth–state relations		
Target 2025–26	78%	
Methodology and data source	Satisfaction is measured through a survey of stakeholders (ministerial and non-ministerial). The survey is conducted by an independent provider, and assessment is based on the responses received to this survey. Refer to Note 1: Stakeholder survey for further information.	
Period	**2025–26**	**2024–25**
Outcome	Partially achieved	Achieved
Result	74%	83%
Source	• Portfolio Budget Statements 2025–26, Outcome 1, Program 1.1 • Corporate Plan 2025–26, page 30	

Analysis

For 2025–26, the outcome for this performance measure is **partially achieved**.

Strong collaboration between state, territory and Commonwealth governments is essential for advancing nationally significant policy reforms and for ensuring that government decisions are effectively coordinated and implemented. As a First Minister's department, we are responsible for supporting effective Commonwealth–state relations. We provide advice to the Prime Minister and government on policy priorities requiring collaboration between the Commonwealth and state and territory governments, and are responsible for the operations of National Cabinet, including supporting officials-level meetings of First Ministers' departments. Our stakeholder survey assesses the level of satisfaction with the work we do to support these relations.

The effectiveness and efficiency of our support is assessed by the value of our contribution and the level of support we provided for Commonwealth–state relations, how we collaborated with other organisations, and the timeliness of the support we provided.

The 2025–26 satisfaction score of 74% is 9 percentage points lower than the 2024–25 score of 83%. PM&C will look to improve the timeliness of our support for stakeholders, particularly ministerial stakeholders, and continuing to strengthen our engagement processes.

Table 2.7: Breakdown of effectiveness and efficiency scores for measure 2.4 by stakeholder group

	External stakeholders	Ministerial stakeholders	Combined results
Effectiveness score	78%	100%	**89%**
Efficiency score	67%	50%	**58%**
Overall satisfaction score	**72%**	**75%**	**74%**

Table 2.7 provides a breakdown of effectiveness and efficiency scores by stakeholder group. These are calculated from positive survey scores, for more information refer Note 1: Stakeholder survey on page 92.

Overall satisfaction was 74%, derived by equally weighting an effectiveness score of 89% and an efficiency score of 58%. The results show that ministerial stakeholders were 100% satisfied with the effectiveness of our performance in coordinating and supporting Commonwealth–state relationships. The difference between effectiveness and efficiency scores highlights the need to improve our responsiveness, which has resulted in an assessment of partially achieved for this measure.

The 2025–26 satisfaction score of 74% is 9 percentage points lower than the 2024–25 score of 83%. This decline is primarily driven by a reduction of efficiency scores, particularly from the ministerial stakeholders (down from 100% to 50%). External stakeholders provided an effectiveness score of 78% and an efficiency score of 67%, with an overall score of 72% (down 3 percentage points from 2024–25).

Ministerial stakeholder analysis

Ministerial stakeholders reported effectiveness and efficiency scores of 100% and 50% respectively, resulting in an overall score of 75%. Half of ministerial respondents were neither satisfied nor dissatisfied with timeliness, indicating limited confidence in this aspect. While ministerial stakeholders noted our effectiveness in driving outcomes across jurisdictions through clear milestones and leadership, they identified more timely delivery of products, such as meeting papers, as the key area for improvement.

External stakeholder analysis

Stakeholders recognised our contribution to Commonwealth–state relations through effective stakeholder engagement, coordination and collaboration across jurisdictions. They highlighted our responsiveness, relationship-building and strategic approach, and our ability to connect stakeholders, facilitate information sharing and provide valuable advice on intergovernmental negotiations, priorities and emerging issues.

Opportunities for improvement focused on strengthening engagement and consultation processes, including earlier and more consistent involvement in negotiations, clearer communication about objectives and outcomes, and more regular engagement with stakeholders. They identified the need for stronger leadership on complex issues, more timely provision of advice and key documents, and greater transparency regarding decision-making processes and how stakeholder input influences final outcomes.

Measure 2.5: Annual review of the Australian Government Crisis Management Framework is undertaken in consultation with Australian Government agencies to ensure it remains fit for purpose		
Target 2025–26	Annual update released on time	
Methodology and data source	The Australian Government Crisis Management Framework (AGCMF) is reviewed, and an updated version finalised, at a minimum once annually. This ensures the framework is in place and operational for the higher-risk weather season and published prior to October each year, or as otherwise required under the Australian Government Crisis Management Framework.	
Period	**2025–26**	**2024–25**
Outcome	Achieved	Achieved
Result	AGCMF (Version 4.1) published on 15 September 2025	AGCMF (Version 4.0) published on 16 September 2024
Source	• Portfolio Budget Statements 2025–26, Outcome 1, Program 1.1 • Corporate Plan 2025–26, page 32	

Analysis

For 2025–26, the outcome for this performance measure is **achieved**.

The Australian Government Crisis Management Framework (AGCMF) outlines Australia's national approach to crisis management. It guides how the Australian Government prepares for, responds to, and supports recovery from crises, including natural disasters, national security incidents and other major disruptions. The framework defines the roles and responsibilities of ministers and senior officials, supports a coordinated whole-of-government response, and identifies key crisis management capabilities such as coordination, emergency response, and communications. It emphasises collaboration across government and with states and territories, industry, and international partners. The AGCMF provides a structured approach to strengthen preparedness, improve response efforts, and support effective recovery.

PM&C is responsible for administering and periodically reviewing the AGCMF to ensure it remains fit for purpose. We conduct an annual administrative review in consultation with stakeholders in years when a comprehensive review is not scheduled. We undertake a comprehensive review every 5 years, or sooner where required following a significant or novel crisis, to reassess the framework, assumptions and strategic settings. Updates are released ahead of the higher risk weather season (generally October to April), with a focus on maintaining currency and operational relevance.

The reviews involve consultation across the Australian Government through the representatives of the Crisis Arrangements Committee (CAC). The CAC maintains oversight of the review and confirms finalisation of the review. The 2025 administrative review focused on minor amendments to the AGCMF and the Australian Emergency Management Arrangements Handbook to reflect changes since the last comprehensive review, which was in 2024. Key considerations included:

- incorporation of stakeholder feedback
- validation of the 14 identified hazards for currency and accuracy
- assessment of relevant machinery-of-government changes
- integration of lessons learned from crisis events since the previous review.

The review project plan was submitted to the CAC in April 2025. The AGCMF review team conducted a detailed review and provided marked-up versions for external consultation with the members of the CAC, the secretariat of the Australian Government planning group (for member consultation) and all jurisdictions via First Ministers' departments (AGCMF only). All feedback was documented and changes in scope were implemented. Any out-of-scope items were assessed for priority, risk and impact and deferred to the next comprehensive review, scheduled for 2029.

We published the revised AGCMF Version 4.1 on 15 September 2025, ahead of the high-risk weather season for 2025–26. This is consistent with the result for 2024–25, when we published AGCMF Version 4 on 16 September 2024. Following publication, extensive consultation was undertaken with Australian Government agencies, state and territory governments and other stakeholders to inform potential changes and the implementation of the latest version of the framework.

Measure 2.6: Australian Government Consulting provides consulting services that benefit agencies across the Australian Government		
Target 2025–26	$2.1 million in revenue and client satisfaction to be baselined	
Methodology and data source	Achievement against this measure will be assessed by using the following metrics: **Metric 1:** Revenue data is provided by Australian Government Consulting (AGC) project directors when clients sign terms of engagement for services, including agreed prices. Success is considered to be reaching a target of $2.1 million in revenue. **Metric 2:** Client satisfaction data is collected by the Australian Government Consulting Enablement team for all individual engagements through a survey. This metric is to be baselined in 2025–26, with success measured as 75% or more of respondents answering that they are very or extremely satisfied with AGC services. Both metrics use data from departmental records.	
Period	**2025–26**	**2024–25**
Outcome	Achieved	Not applicable
Metric 1 Revenue received for the services delivered by AGC throughout the reporting period	Achieved $7.4 million	Not applicable
Metric 2 Client satisfaction	Achieved 90%	Not applicable
Source	• Portfolio Budget Statements 2025–26, Outcome 1, Program 1.1 • Corporate Plan 2025–26, page 31	

Analysis

For 2025–26, the outcome for this performance measure is **achieved**.

Australian Government Consulting (AGC) is the APS's in-house management consultancy. It is a distinct function within PM&C and supports APS agencies to tackle complex challenges by drawing on both global consulting expertise and deep public sector experience. AGC consultants are APS employees, operating under the *Public Service Act 1999* and guided by the APS Values and Code of Conduct.

AGC helps APS agencies solve strategy, policy and organisational performance challenges, and to get better value from the market when procuring external consulting services. In-house consulting enables the APS to sustain capabilities that are not efficient for individual departments to maintain, reducing the APS's reliance on external labour. AGC's projects have included whole-of-department strategies and reviews, evidence-based policy advice to government, quantitative analysis and large-scale stakeholder engagement, and operating model design.

In the first year of performance measurement, this measure was designed as a composite measure with 2 metrics: one on revenue, followed by baselining client satisfaction. Higher revenue than that defined in the target would indicate that AGC is operating effectively and efficiently – that is, successfully undertaking projects that might otherwise be outsourced, while delivering high-quality and impactful outcomes that meet the needs of APS agencies. As both metrics were achieved, this resulted in an overall score of achieved for the measure.

Metric 1: Revenue received for the services delivered by AGC throughout the reporting period

Result: **Achieved**

Project revenue is agreed and recorded in terms of engagement signed by AGC's clients. Total revenue is calculated by aggregating individual project values for the 2025–26 financial year. Revenue data is subject to quality assurance processes, including verification by AGC internally and by the PM&C Finance Branch at the point of invoicing. The data records for this measure are maintained by AGC and PM&C Finance Branch, and performance is monitored across the financial year.

This metric is achieved for 2025–26 as AGC's revenue as of 30 June 2026 was $7.4 million, which exceeds the target of $2.1 million.

This measure was reviewed as part of the development of the 2026–27 Corporate Plan. As metric 1 was set as an interim target during AGC's establishment and extension, it has been discontinued as a metric for 2026–27. PM&C determined the metric will not provide meaningful insights as to AGC's performance as it moves to a full-cost recovery model. The annual review of PM&C's Performance and Planning Framework will include consideration of any new metrics for AGC.

Metric 2: Client satisfaction to be baselined in 2025–26

Result: **Achieved**

This metric establishes a baseline level of client satisfaction with AGC's consulting services, against which future performance can be assessed. High client satisfaction indicates that AGC is effectively and efficiently delivering impactful and high-quality outcomes for its clients.

AGC invited all clients to provide an informed assessment of AGC's performance to participate in a post-project feedback survey. Client satisfaction was measured using responses to the question 'Overall, how satisfied are you with AGC's services?' on a 5-point rating scale. Satisfaction was assessed based on the proportion of respondents reporting they were very or extremely satisfied (a rating of 4 or 5 out of 5).

AGC received feedback for 12 of 19 projects delivered in 2025–26 (a 63% response rate). Overall, 90% of respondents were very or extremely satisfied with AGC's services, establishing the baseline for future reporting.

Post-project reviews of client satisfaction transitioned from scheduled verbal feedback sessions to an online survey in mid-2025–26, resulting in an improved response rate. In 2025–26, the response rate was 63%, compared with 55% in 2024–25 and 50% in 2023–24.



Key activity 3:
Enable Cabinet operations

How we delivered key activity 3

PM&C supports the executive branch of government – the Cabinet and its committees – in their role as decision-makers by ensuring decisions are informed by coordinated advice. Through effective Cabinet processes, cross-government coordination and strong governance arrangements, the department supports the government to consider complex issues, respond to emerging challenges and progress its priorities.

During 2025–26 there were 5 Cabinet committees and one Cabinet subcommittee. The 5 Cabinet committees were the Expenditure Review Committee, National Security Committee, Parliamentary Business Committee, Priority and Delivery Committee, and Government Communications Committee. The subcommittee was the National Security Investment Subcommittee (subcommittee of the National Security Committee).

In 2025–26, PM&C coordinated policy advice, managed Cabinet business and supported the Federal Executive Council to enable Cabinet operations. This included advising the Prime Minister and Cabinet Secretary on Cabinet agendas, reviewing Cabinet submissions and new policy proposals, managing and advising on significant appointments, and ensuring the secure and timely distribution of Cabinet documents such as minutes. These activities supported the timely consideration of major policy proposals and helped ensure decisions were informed by integrated economic, social, national security and international perspectives, while adhering to agreed governance structures set out in the Cabinet Handbook.

Supporting Cabinet decision-making

PM&C coordinated the consideration of major policy proposals, reform priorities and emerging national issues to inform Cabinet decision-making. Through strategic agenda management, secretariat support to Cabinet committees and whole-of-government coordination, the department helped ensure decisions were informed and reflected a comprehensive, connected view of policy challenges and opportunities.

PM&C's Cabinet Division has supported the Prime Minister, Cabinet Secretary and Cabinet committee chairs to ensure Cabinet business is conducted efficiently and effectively. Through management of Cabinet business, government appointments and support for the Federal Executive Council, the division enabled timely consideration of government priorities. During periods of heightened risk, it facilitated rapid coordination across government, including support for meetings of the National Security Committee.

PM&C coordinated the consideration of major economic, social, international, security and gender equality issues by providing advice to entities and ministers on Cabinet submissions and new policy proposals, including consultation requirements, impact analysis, financial implications, implementation risks, and whole-of-government/whole-of-nation considerations. This included advice to the Prime Minister as leader of the Cabinet on economic reform and resilience, productivity, industry policy, the energy transition, foreign policy, national security, emergency management and implementation of *Working for Women: A Strategy for Gender Equality*. Our work ensured that Cabinet and ministers were supported by coordinated advice that reflected a whole-of-government perspective to enable informed decision-making.

Enabling the effective operation of Cabinet

PM&C maintains the governance, systems and capabilities that underpin effective Cabinet government and support high-quality decision-making.

A significant component of this is PM&C's role in maintaining CabNet+, the system used across government to store and distribute Cabinet material. As part of our stakeholder survey, participants were asked to assess the effectiveness of CabNet+ in supporting Cabinet processes, including document management, coordination, workflow and document tracking. The survey also asked stakeholders to rate their satisfaction with technical support for CabNet+, including responsiveness, issue resolution and user support. Refer to the results summary for key activity 3 and discussion of the availability of CabNet+ in measure 3.2.

We also provide secretariat support to the Cabinet and its committees through the timely preparation of draft Cabinet minutes for the Cabinet Secretary and compliance with legislative requirements for the transfer of Cabinet materials to the National Archives of Australia (NAA).

Results summary for key activity 3

Key activity 3 comprised 2 performance measures. We evaluate our performance for this key activity by measuring effectiveness and timeliness, using metrics and stakeholder feedback to assess how well we delivered on this core function of the department.

Figure 2.8: Overview of results for key activity 3

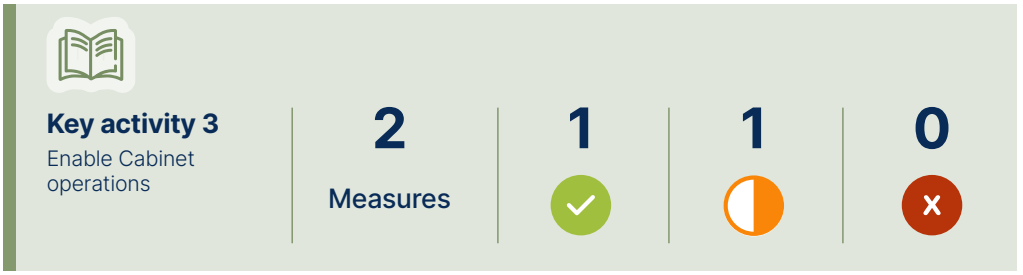


Figure 2.8 shows the overview of results for key activity 3. One measure was achieved (3.1) and one measure was partially achieved (3.2).

PM&C's performance assessment for key activity 3 in 2025–26 was positive, with one measure achieved and one partially achieved. Some key strengths were noted by the ministerial cohort in our stakeholder survey, where effectiveness and efficiency were both rated at 100%.

All records transferred to the NAA were transferred within legislative timeframes. Records for an extra year were transferred before the due date, giving us a buffer in achieving our legislative deadlines. The CabNet+ system, which is managed and supported by the department, was available 99% of the time. This reflects our commitment to providing strong technology support to the system's users. Additionally, key stakeholders were surveyed on their overall satisfaction with CabNet+, Overall stakeholder satisfaction was 88%, comprising 91% for the effectiveness of CabNet+ in supporting Cabinet processes and 86% for the technical support provided by PM&C. External stakeholders reported very positive perceptions of CabNet+, with almost all respondents having used the system and more than 9 in 10 rating it as effective. Feedback described CabNet+ as a reliable, user-friendly platform that supports efficient management of Cabinet business, collaboration across agencies, and the smooth operation of Cabinet and committee processes. These results demonstrate the important role CabNet+ plays in enabling timely and secure government decision-making.

Stakeholders were highly satisfied with the CabNet+ Helpdesk. Although only a small proportion of users required assistance, those who did rated the support very positively, particularly its responsiveness and quality. Qualitative feedback highlighted the effectiveness of the support arrangements and the system's ease of use, while identifying opportunities to further enhance system functionality and usability to support evolving business needs.

Performance against measures

Measure 3.1: Percentage of key stakeholders satisfied with PM&C's support to the Cabinet and its committees				
Target 2025–26	78%			
Methodology and data source	Satisfaction is measured through a survey of stakeholders (ministerial and non-ministerial). The survey is conducted by an independent provider, and assessment is based on the responses received to this survey. Refer to Note 1: Stakeholder survey for further information.			
Period	**2025–26**	**2024–25**	**2023–24**	**2022–23**
Outcome	Achieved	Achieved	Achieved	Achieved
Result	87%	79%	91%	93%
Source	• Portfolio Budget Statements 2025–26, Outcome 1, Program 1.1 • Corporate Plan 2025–26, page 33			

Analysis

For 2025–26, the outcome for this performance measure is **achieved**.

PM&C works closely with the Cabinet, including the Cabinet Secretary, to support the effective operation of the Cabinet and its committees, enabling a focus on the government's key priorities. In doing so, the department collaborates with other agencies to ensure that submissions for Cabinet consideration meet established requirements and standards. We support the executive branch of government – the Cabinet and its committees – in their role as decision-makers.

The effectiveness and efficiency of our support for Cabinet and its committees are evaluated through our stakeholder survey. For ministers, effectiveness was measured through satisfaction with the level of support provided and the value of PM&C's contribution, while efficiency was measured through assessments of timeliness and responsiveness. For external stakeholders, effectiveness was measured through satisfaction with collaboration and the support provided, while efficiency was measured through satisfaction with timeliness. Together, these results provide a consolidated view of the quality and impact of this key function and help identify opportunities for continuous improvement.

In 2025–26, 87% of key stakeholders were satisfied with PM&C's support to the Cabinet and its committees, an increase of 8 percentage points from 2024–25. This result indicates a recovery from the previous year, while remaining below the higher results recorded in 2022–23 and 2023–24.

Stakeholders valued the quality of advice and guidance on procedural requirements, timeframes and decision-making processes. They highlighted PM&C's strategic policy advice, understanding of government priorities, consultative approach and consistency across government, and the timeliness of our advice, minutes and supporting documentation, which supported informed decision-making and coordination.

Suggested improvements included increasing the timeliness and predictability of documentation, agendas and decision-making processes to enable more considered agency input and support policy development. Stakeholders suggested that PM&C could play a stronger role in enforcing Cabinet requirements and timeframes across agencies. Additional feedback called for earlier and more proactive engagement, stronger coordination of differing agency views, more practical and strategic advice aligned with government priorities, and greater transparency around decisions, outcomes and process changes.

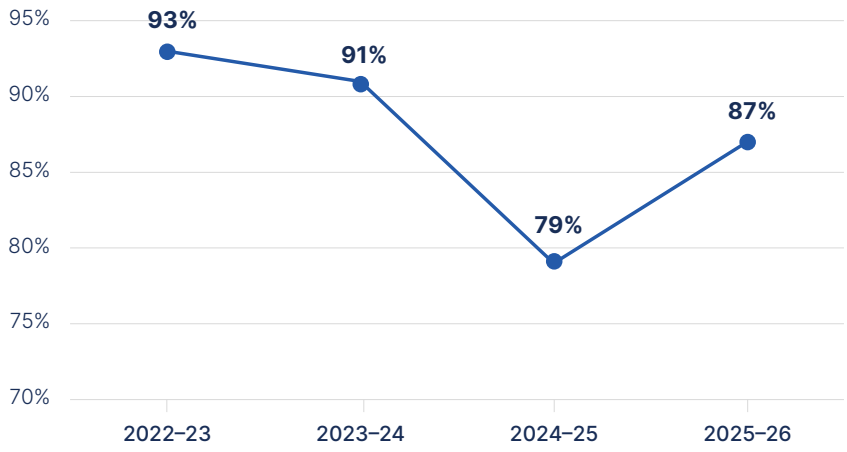
Table 2.8: Breakdown of effectiveness and efficiency scores for measure 3.1 by stakeholder group

	External stakeholders	Ministerial stakeholders	Combined results
Effectiveness score	77%	100%	**89%**
Efficiency score	70%	100%	**85%**
Overall satisfaction score	**74%**	**100%**	**87%**

Table 2.8 shows a breakdown of efficiency and effectiveness scores by stakeholder group, and an overall satisfaction score.

Overall satisfaction was 87%, derived by equally weighting an overall effectiveness score of 89% and an overall efficiency score of 85%. The ministerial stakeholder survey results demonstrate strong performance in both effectiveness and efficiency. However, results from the external stakeholder survey indicate opportunities for improvement, particularly in timeliness and collaboration. Overall, stakeholders' satisfaction with PM&C's support for the functioning of Cabinet and its committees remained strong.

Figure 2.9: Stakeholders satisfied with PM&C's support for Cabinet and its committees, 2022–23 to 2025–26[17]



17 Results for 2022–23, 2023–24 and 2024–25 are based on 3 stakeholder groups – ministerial survey, ministerial stakeholder survey and non-ministerial stakeholder survey. The ministerial stakeholder group, which primarily consisted of staff at the ministers' offices, was removed from the survey in 2025–26, as we report to and serve our ministers. In addition, senior officials within the department regularly engage with ministers' offices to seek feedback on an ongoing basis.

Figure 2.9 shows stakeholder satisfaction with PM&C's support for Cabinet and its committees over 4 years from 2022–23 to 2025–26.

Results over the period show an initial decline from 93% in 2022–23 to 91% in 2023–24, followed by a substantial decline to 79% in 2024–25. Performance improved in 2025–26 to 87%, indicating strong recovery from the previous year. While the result remains below earlier peak levels, the recent improvement suggests an upward trajectory and a strengthening of performance.

Ministerial stakeholder analysis

Ministerial stakeholders provided an overall score of 100%, which is an increase of 8 percentage points from 2024–25. Ministerial stakeholders' efficiency score increased by 17 percentage points, from 83% in 2024–25 to 100% in 2025–26. The effectiveness score remained the same (100%) for both 2025–26 and 2024–25, and the overall satisfaction score was 100%.

Ministerial stakeholders reported universally positive perceptions of PM&C's support for the Cabinet and its committees. All ministerial stakeholders were satisfied with both the effectiveness and the efficiency of the support provided. Qualitative feedback highlighted Cabinet Division's proactive support for government decision-making, responsive departmental liaison officers, and high-quality communications and coordination supporting Cabinet processes.

External stakeholder analysis

External stakeholders provided an effectiveness score of 77% and an efficiency score of 70%, resulting in an overall satisfaction score of 74%, down 5 percentage points from 2024–25.

External stakeholders continued to view our advice as effective. The highest-rated aspect was effective collaboration with their organisation (78% agreed or strongly agreed), followed by support to the Cabinet and its committees (76%). However, only 70% agreed or strongly agreed that we provided timely support when required, a decrease of 7 percentage points from 2024–25. Scores declined across all aspects compared with 2024–25, indicating opportunities to improve timeliness and collaboration.

These findings were reflected in qualitative feedback, which highlighted PM&C's guidance, constructive engagement and support throughout Cabinet processes, while identifying opportunities to strengthen internal coordination, proactive engagement and the timeliness of support.

Measure 3.2: PM&C provides effective secretariat support to the Cabinet and its committees	
Target 2025–26	Effective secretariat support is provided
Methodology and data source	**Metric 1:** Physical Cabinet documents are cross-checked against a report of files to be transferred to the National Archives of Australia, which is extracted from the CabNet+ system. **Metric 2:** Once note-takers clear and quality assure the minutes, the minutes are marked as 'Ready for Cabinet Secretary' in the CabNet+ system. Using time stamps, a minute's timeline report is extracted from the CabNet+ system and undergoes a quality assurance process. **Metric 3:** Relevant data is extracted from the CabNet+ system to determine the time from creation of a CabNet+ entry for each appointment (which occurs immediately once a request is received from departmental liaison officers in the Prime Minister's Office) to the time when the box is checked indicating that the PM&C Secretary has cleared the appointments brief and immediately provided it to the Prime Minister's Office. **Metric 4:** A report outlining incidents that impact user access, external network and internal network, and the length of time of the incidents (application availability/uptime) is extracted from the CabNet+ system. Information in the report is used to perform calculations to determine 'application availability' and 'application downtime'. All metrics use data from departmental records and the CabNet+ system.

Period	2025–26	2024–25
Outcome	Partially achieved	Achieved
Metric 1: Transfer of Cabinet material to the National Archives of Australia within statutory timeframes under the *Archives Act 1983* and Cabinet Proceedings Records Disposal Authority 2024/00626638	Achieved 100%	100%
Metric 2: Timeliness of production of Cabinet meeting minutes for the Cabinet Secretary	Not achieved 68%	92%
Metric 3: Timeliness of preparation of Cabinet Appointments briefs for Cabinet consistent with paragraph 1 Annex I of the Cabinet Handbook (15th edition)	Achieved 86%	90%
Metric 4: Availability and accessibility of the CabNet+ application for users	Achieved 99%	97.6%
Source	• Portfolio Budget Statements 2025–26, Outcome 1, Program 1.1 • Corporate Plan 2025–26, page 34	

Analysis

For 2025–26, the outcome for this performance measure is **partially achieved**.

PM&C's secretariat support to the Cabinet and its committees is central to its purpose and government decision-making. Our Cabinet Division provides continuity and impartial secretariat support for Cabinet operations. It supports the Prime Minister, the Cabinet Secretary and the chairs of Cabinet committees in ensuring that government business is conducted in an effective and timely way and that proper collective consideration takes place. This includes managing the forward work program, reviewing Cabinet documentation, processing appointments, and securely distributing Cabinet materials. This work requires a highly skilled workforce and the confidence of the Prime Minister, the Cabinet Secretary and the APS.

This measure comprises 4 metrics assessing the effectiveness and timeliness of support provided. Metrics 1, 2 and 3 demonstrate the department's support to the executive branch of government – the Cabinet and its committees – in their role as decision-makers. Metric 4 assesses the availability of CabNet+, the critical system used to store and circulate Cabinet material across the Australian Government.

For 2025–26, the measure was partially achieved, with 3 of 4 metrics met (75%); this is a decline in performance compared to 100% of metrics met in 2024–25. Metric 2 (production of Cabinet minutes) was impacted by increased volume and complexity of meetings and more consultation requirements.

Metric 1: Transfer of Cabinet material to the National Archives of Australia within statutory timeframes under the *Archives Act 1983* and Cabinet Proceedings Records Disposal Authority 2024/00626638

Result: **Achieved**

The target for this metric is 100% compliance with the *Archives Act 1983* and related authorities. By 31 December 2025, PM&C was required to transfer Cabinet documents up to the 2010 calendar year. In December 2025, the department completed the transfer of records to the 2011 calendar year, maintaining a one-year compliance buffer. The transfer was verified through reconciliation of CabNet+ records against physical files and confirmed by both PM&C and the NAA. On 26 June 2026, PM&C completed the physical transfer of 2012 Cabinet records.

The result for this metric demonstrates strong compliance, quality assurance and effective risk management.

Metric 2: Timeliness of production of Cabinet meeting minutes for the Cabinet Secretary

Result: **Not achieved**

The Cabinet Division is responsible for preparing and presenting finalised minutes to the Cabinet Secretary for their signature following each Cabinet meeting. The target for this metric is set at 90% of minutes provided within 48 hours. This target demonstrates the balance between the need for decisions of Cabinet and Cabinet committees to be clear and accurate, and the need for decisions to be signed and distributed in a timely manner.

In 2025–26, 68% of minutes were provided to the Cabinet Secretary's office within 48 hours of the published meeting end time, compared with 92% in 2024–25. Performance declined due to the increased volume and complexity of meetings associated with the 2026–27 Budget process, additional consultation requirements and the deferral of some minutes. PM&C is reviewing its minutes clearance processes, guidance and training to improve efficiency and timeliness.

Metric 3: Timeliness of preparation of Cabinet Appointments briefs for Cabinet consistent with paragraph 1 Annex I of the Cabinet Handbook (15th edition)

Result: **Achieved**

The Cabinet Division is responsible for preparing Cabinet appointments briefs for the Prime Minister to enable decision-making. The target of 85% of briefs being provided within 15 working days is consistent with paragraph 1, Annex 1 of the Cabinet Handbook (15th edition) and reflects the importance of timely support to the Prime Minister regarding Cabinet appointments.

The target is for 85% of appointment briefs to be provided within 15 working days of notification.

In 2025–26, 156 of 181 briefs (86%) were prepared and approved within 15 working days, compared with 190 of 210 briefs (90%) in 2024–25. The result demonstrates sustained and reliable performance in the timely preparation of appointment briefs.

Metric 4: Availability and accessibility of the CabNet+ application for users

Result: **Achieved**

PM&C maintains CabNet+, the system used across government to store and distribute Cabinet material. The target for the CabNet+ application being available to its users was set at 95% of the time, to reflect the minimum acceptable availability to users of this critical system.

In 2025–26, CabNet+ was available to users 99% of the time, compared with 97.6% in 2024–25. There were no full system outages during the reporting period, demonstrating a reliable service that supports business continuity and Cabinet operations.

Note 1: Stakeholder survey

We seek feedback from ministers and our external stakeholders to evaluate our performance on our performance measures, which are linked to our purpose and key activities. Performance measures 1.1, 2.1, 2.2, 2.3, 2.4 and 3.1 rely on the stakeholder survey.

Surveys are sent to key stakeholders who engaged with the department during the reporting period, observed its performance against Corporate Plan measures, and can provide informed feedback. The stakeholder groups are as follows:

- ministers – the Prime Minister, Assistant Minister to the Prime Minister, Minister for Women, Minister for the Public Service and Cabinet Secretary (or their delegate(s))
- external stakeholders – non-ministerial external stakeholders including those from Australian Government entities and non-Australian Government entities.

The survey is handled by an independent research organisation, ORIMA Research, which was engaged by the department to conduct it and provide an analysis of the results for 2025–26. The respondents can choose to remain anonymous. By targeting stakeholders who are well placed to assess the department's performance, this approach helps ensure that the results are representative, objective, independent and unbiased.

Who we surveyed

For the results to be comprehensive and reliable, the survey sought feedback from key stakeholders – particularly those who engaged with the department regularly throughout the reporting period. An attempted census approach was adopted to sampling for the online survey, with all relevant stakeholders invited to participate. Key stakeholders were selected using a systematic approach that addressed the risk of selection bias via transparent operational selection rules for PM&C's business units.

Accordingly, only non-ministerial (external) stakeholders who met the following definition of knowledgeable observers were included:

- Senior officers (Executive Level 2 or equivalent and above) from Australian Government entities, and senior executives from other organisations who dealt with PM&C in a substantial way in 2025–26. Dealing in a 'substantial way' was defined as:
  - dealing with the department in relation to at least 3 different matters in 2025–26 (e.g. a particular stage of policy development, progressing government priorities, a particular issue, a Cabinet submission), or
  - dealing with the department via multiple interactions (e.g. emails, meetings, telephone conversations) over a cumulative period (not necessarily continuous) of at least 4 weeks in 2025–26.

ORIMA Research independently assessed the completeness and integrity of the proposed lists of stakeholders to be surveyed. Completeness checks assessed whether expected stakeholder groups had been included; no gaps were identified in 2026. Integrity checks involved identifying and resolving duplicate records and correcting any obvious errors in stakeholder names and email addresses.

Data collection methodology

For the minister's survey, data was collected through structured interviews (videoconference, telephone or face to face) with the identified minister or their delegate. These were conducted by senior PM&C officers. A senior ORIMA Research consultant attended each of the interviews to provide independent assurance around the integrity of data collection and reporting. For non-ministerial (external) stakeholder surveys, data was collected via an online survey. Each survey recipient was sent a unique login to provide their responses.

ORIMA Research conducted a program of in-depth, qualitative follow-up interviews with a sample of respondents to the non-ministerial online survey. The purpose of the follow-up interviews was to obtain more detailed qualitative information and identify strengths and opportunities for improvement. ORIMA Research selected interviewees from stakeholders who completed the survey and indicated they were willing to participate in a follow-up interview.

Calculating our results

The results of each survey are based on the weighted average percentage of survey respondents who provided positive ratings (which indicates their satisfaction) and include ratings of 4 (agree) or 5 (strongly agree) to relevant questions. Ratings of 3 (neither agree nor disagree) are not included in positive results.

Where there is a possibility of an appropriately selected stakeholder not being in a position to answer a particular question, respondents were given the option of providing a 'don't know' or 'not applicable' response. This was done to maximise data quality as, in the absence of a 'don't know' or 'not applicable' option, survey respondents who are not in a position to provide a rating on a particular matter tend to opt for the middle/neutral point of the rating scale, which results in a measurement error. In the calculation of performance metrics, 'don't know' and 'not applicable' responses have been excluded.

The survey ratings of the Prime Minister (or their delegate) are ranked higher than those of other ministers due to the Prime Minister being the key minister for the department. The weighting formula creates the effect that the Prime Minister's responses account for 50% of the aggregate performance metrics derived from the ministers' survey. Non-ministerial stakeholder survey results are unweighted.

Survey response rate

In 2025–26, we invited 1,097 external stakeholders to respond to the stakeholder survey. A total of 253 responses were received – a response rate of 23%. Four ministerial stakeholders were invited to complete the survey with 4 responding for a response rate of 100%. Table 2.9 provides a breakdown of responses, including cohort response rates, for the 2025–26 stakeholder survey.

Table 2.9: Stakeholder survey response rates, 2025–26

Stakeholder type	Number invited	Number completed	Response rate
Ministerial stakeholders			
Total ministerial stakeholders	**4**	**4**	**100%**
External stakeholders			
Australian Government entity stakeholders	1,013	232	23%
Other stakeholders	84	21	25%
Total external stakeholders	**1,097**	**253**	**23%**

Our survey is similar to those of a benchmarking group of 73 similar government agency stakeholder surveys (for both Commonwealth and state government agencies) conducted by the survey provider between 2012 and 2025. Among this benchmarking group, response rates ranged from 9% to 55%, with an average of 29%. This benchmarking data and empirical statistical research indicate that survey response rates are a poor predictor of bias magnitudes; therefore, a response rate of 20% or higher has been considered adequate for the provision and reporting of valid and reliable performance information.

Part 3

Governance, management and accountability

Corporate governance

Since 1 July 2025, PM&C has operated under a revised corporate governance committee structure designed to strengthen public sector governance and business practices across the department. The updated arrangements support delivery of government priorities, promote accountability and integrity, and reinforce public trust.

The revised structure (Figure 3.1) was introduced to ensure our internal governance framework remains fit for purpose and continues to support the Secretary, as the accountable authority, in discharging their responsibilities under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and the *Public Service Act 1999*. It improves alignment between strategic direction, performance monitoring, risk management and accountability, supporting more informed and timely decision-making.

PM&C's internal governance framework operates through a 3-tiered committee structure. This structure supports the Secretary to lead the department, deliver government priorities, manage risks, and ensure compliance with legislative and policy requirements.

At the top tier, the Executive Board comprises senior leaders responsible for setting the department's strategic direction. The Executive Board oversees organisational priorities, resource management, workforce capability and culture, and workplace operations.

Subcommittees support the Executive Board as consultative, advisory and decision-making forums within their respective areas of responsibility. They provide advice and recommendations for Executive Board consideration, while delivering assurance that key obligations and priorities are being effectively managed. Collectively, these committees strengthen oversight of performance, risk and accountability across the department.

PM&C continued to invest in governance, performance, and oversight mechanisms throughout 2025–26 to maintain high standards of openness, transparency, integrity and collaboration.

More detailed information on governance committees and their purpose is provided in Table 3.1.

Figure 3.1: PM&C's governance structure as at 30 June 2026

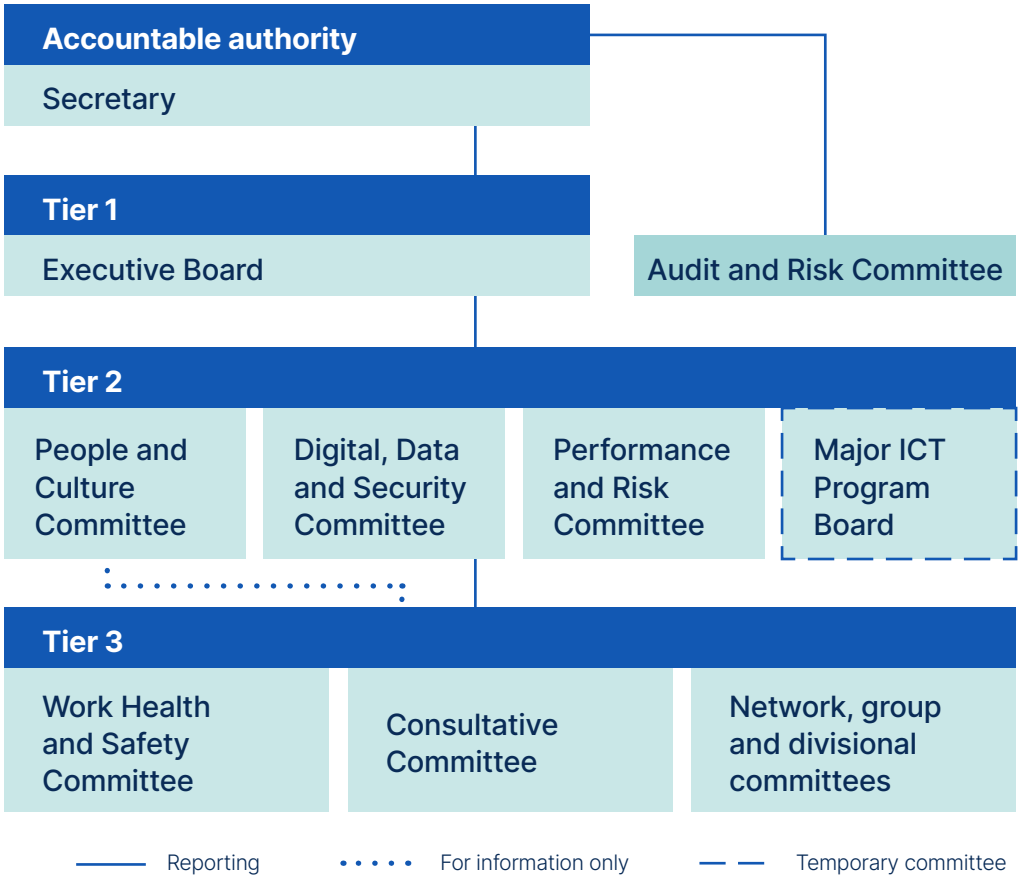


Figure 3.1 shows the reporting lines of governance committees. The Secretary is the accountable authority, supported by the Executive Board at Tier 1; Tier 2 committees oversee key functions; Tier 3 committees provide operational input. The Audit and Risk Committee sits separately, providing independent advice to the Secretary and Executive.

Table 3.1: PM&C's committees and their purpose

Committee	Purpose
Executive Board	Supports the Secretary, as the department's accountable authority, to lead and govern the department in delivering government priorities, achieving objectives, and meeting legislative and policy requirements. It sets strategic direction and oversees performance, resource management, workforce capability and culture, risk and internal controls, and workplace operations.
Audit and Risk Committee	Consistent with subsection 17(2) of the PGPA Rule, the role of the committee is to provide independent advice to the Secretary and the Executive on the appropriateness of PM&C's financial and performance reporting, system of risk oversight and management, and system of internal control.
People and Culture Committee	Provides governance oversight and supports the Executive Board in setting and implementing the strategic direction for workforce capability, culture and inclusion, and initiatives to support a safe, effective and high-performing workforce.
Digital, Data and Security Committee	Provides governance oversight and supports the Executive Board in setting and implementing strategic direction for the department's information and communications technology environment, data and information management, and protective security.
Performance and Risk Committee	Provides governance oversight and supports the Executive Board on enterprise risk management, performance reporting, internal controls, and financial management. Monitors and reports on the department's performance.
Major ICT Program Board	Provides advice and assurance to executives on the performance of major ICT projects, including compliance with internal and external requirements and continuous improvement.
Work Health and Safety Committee	Supports consultation and cooperation on work health and safety matters and contributes to the development of policies, procedures and strategies. Established under section 75 of the *Work Health and Safety Act 2011*.
Consultative Committee	Provides a forum for consultation between management and employees on workplace matters, including implementation of the Enterprise Agreement 2024–2027 and associated policies.
Network, group and divisional committees	Provide operational and functional oversight within networks, groups and divisions. Support implementation of strategic priorities at the local level, enable coordination across teams, and facilitate information sharing, risk identification, and decision-making on business operations and workforce matters. These committees strengthen alignment between enterprise-level governance and day-to-day delivery.

Audit and Risk Committee

PM&C's Audit and Risk Committee has been established in accordance with section 45 of the PGPA Act. Consistent with subsection 17(2) of the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule), the role of the Audit and Risk Committee is to provide independent advice to the Secretary and the Executive on the appropriateness of PM&C's financial and performance reporting, system of risk oversight and management, and system of internal controls.

The Audit and Risk Committee's charter sets out the committee's role, authority, responsibilities, composition and tenure, reporting and administrative arrangements. The charter can be found on the PM&C website at pmc.gov.au/resources/audit-and-risk-committee-charter. In 2025–26, the committee met 7 times.

Audit and Risk Committee membership, 2025–26

The Audit and Risk Committee collectively has a broad range of skills and experience. All its members are independent. In December 2025, Ms Maria Storti stood down as Chair of the Audit and Risk Committee. Mr Matt Cahill, who was an existing member, was appointed as Chair from March 2026.

The skills and experience of each committee member are summarised below.

Ms Maria Storti (Chair until December 2025)

Ms Storti specialises in financial management, governance and risk management, and serves as a member on several boards and audit committees across the Commonwealth. Her experience includes positions as performance improvement partner at EY, Deputy CEO at Defence Housing Australia, and Vice-President Governance & Development at the University of Canberra.

Ms Storti holds a Master of Business Administration and a Bachelor of Economics and is a Fellow of Chartered Accountants Australia and New Zealand. She is a Fellow of the Australian Institute of Company Directors and a member of the Institute of Internal Auditors.

Dr David Bryant (Member)

Dr Bryant serves on a range of other Commonwealth government audit committees, including those of the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts, the Department of Veterans' Affairs and the Fair Work Commission. He contributes to the Audit and Risk Committee in the areas of IT governance and projects.

Dr Bryant is a Senior Australian Computer Society Certified Professional and former Australian Institute of Project Management Certified Practising Project Director. He is a Fellow of the Australian Institute of Project Management and a Graduate of the Australian Institute of Company Directors. He holds a Doctor of Philosophy (Management Information Systems), a Master of Business Administration (Technology Management) and a Bachelor of Information Technology.

Mr Matt Cahill (Member to February 2026 / Chair from March 2026)

Mr Cahill has over 20 years' experience as a senior executive in multiple Commonwealth portfolios, leading policy, operational, service delivery, program, regulatory, corporate and assurance leadership teams. He is a former Group Executive Director of the Australian National Audit Office. He currently chairs or is a member of several boards and audit committees. Mr Cahill is a Certified Practising Accountant with fellow status and an Australian Institute of Company Directors graduate. He has a Master of Business Administration and undergraduate degrees in Economics and Science.

Ms Susan Ryan (Member from May 2026)

Ms Ryan has more than 25 years' experience in risk and advisory firms, including as a principal in a Big 4 accounting firm and as a managing director of a global consulting firm. Ms Ryan has held positions in the Senior Executive Service in 2 Australian Government agencies. She has a strong background in internal audit, risk advisory and assurance services to a range of public and private sector organisations.

Ms Ryan is a Chartered Accountant, has a Diploma of Fraud Control and is a member of the Australian Institute of Company Directors and a member of the Institute of Internal Auditors (Australia). She specialises in risk management, fraud prevention and detection and internal control redesign.

Table 3.2: Audit and Risk Committee meeting and remuneration details, 2025–26

Member name	Number of meetings attended	Total number of meetings held	Total annual remuneration (GST inc.)[18]	Additional information (including role)
Ms Maria Storti	5	5	$30,715.60	Chair until December 2025
Dr David Bryant	7	7	$25,621.70	Member
Mr Matt Cahill	7	7	$44,017.56	Member until March 2026 Chair from March 2026
Ms Susan Ryan	1	1	$3,630	Member from May 2026

Table 3.2 provides meeting attendance and remuneration details for the Audit and Risk Committee members for the period 1 July 2025 to 30 June 2026.

18 Where applicable, remuneration is GST inclusive and covers preparation for and attendance at meetings of the Audit and Risk Committee, as well as meeting preparation and attendance at subcommittees (where relevant) and other meetings as required by the member's role.

Integrity

PM&C places integrity at the centre of its work to support the Prime Minister, Cabinet and government, and recognises the fundamental role it plays in maintaining public trust and confidence in government. The department continues to foster a strong pro-integrity culture that promotes ethical behaviour, accountability, stewardship and sound decision-making. Supported by effective governance, clear expectations, transparency and shared responsibility, PM&C actively identifies and manages integrity risks to uphold the highest standards of public administration.

During 2025–26, PM&C undertook initiatives to establish the foundations for a more mature and coordinated integrity function. Led by the central integrity team and supported by the Integrity Champion, the department:

- released PM&C's Integrity Framework to strengthen organisational integrity, accountability and ethical decision-making
- developed and commenced implementation of the 2026–27 Integrity Action Plan to strengthen integrity capability and maturity through to 2027
- strengthened coordination across integrity-related functions to support a more consistent approach to managing integrity risks and maintaining high standards of ethical conduct across the department
- enhanced integrity reporting and monitoring arrangements to support ongoing assessment of integrity risks, trends and performance, including the establishment of new reporting and assurance processes for Senior Executive Service (SES) officers and procurement conflict of interest declarations.

During 2026–27, PM&C will continue to implement the Integrity Action Plan, with a focus on strengthening integrity capability, embedding integrity into governance, risk management and decision-making processes, and supporting employees to understand and meet their integrity obligations. The department will undertake periodic self-assessments and report on progress through its governance committees to support continuous improvement and effective management of integrity risks.

The department will continue to contribute to whole-of-government integrity initiatives and communities of practice, sharing knowledge and experience to support integrity uplift across the APS.

Figure 3.2: PM&C's integrity ecosystem

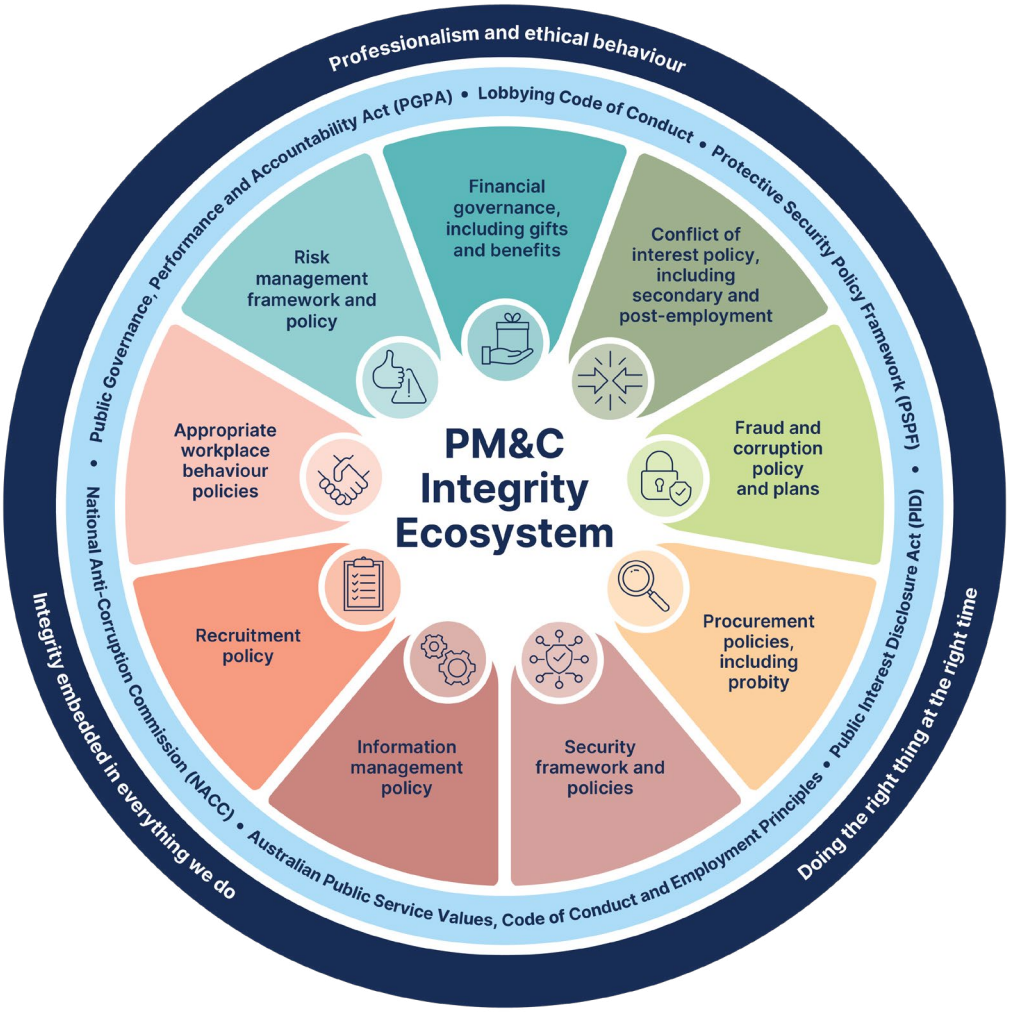


Figure 3.2 illustrates PM&C's integrity ecosystem, showing the key legislation, frameworks, policies and processes that guide the department's governance arrangements and support a culture of integrity, accountability and ethical behaviour.

Internal audit

PM&C's internal audit function provides independent assurance and advice to the Secretary and senior leadership on the effectiveness of PM&C's governance, compliance and controls, and risk management practices.

In 2025–26, PM&C, in collaboration with our internal audit providers, conducted 4 internal audits. These audits were informed by an annual Internal Audit Work Plan, developed in consultation with senior executives and governance committees, including the Executive Board and the Audit and Risk Committee, to target key strategic and operational risks.

Audit activities focused on providing assurance regarding business processes, systems of internal control and risk management practices, while identifying opportunities to improve performance and strengthen accountability.

Risk management

PM&C operates in a dynamic environment where taking informed risks is essential to delivering government priorities and meeting corporate responsibilities. PM&C recognises that risk cannot and should not be eliminated entirely. Instead, the department seeks to balance risk, innovation and efficiency to achieve objectives and improve outcomes. PM&C is committed to a risk-informed culture that promotes accountability, integrity and stewardship, while safeguarding the department's reputation.

The Secretary and Executive Board oversee the establishment of risk management systems and are supported by the Performance and Risk Committee and the Audit and Risk Committee. PM&C's Risk Management Policy and Framework aligns with section 16 of the PGPA Act and the Commonwealth Risk Management Policy. The framework embeds risk management into day-to-day decision-making through clearly defined risk appetite and tolerance statements and the allocation of roles and responsibilities, and promotes PM&C's desired risk culture. It supports a whole-of-department approach to identifying, assessing, managing and escalating risks in a consistent and transparent manner across enterprise, operational and other specialised risk categories.

More information about our risk management practices can be found in the PM&C Corporate Plan 2026–27.

Fraud and corruption prevention controls

PM&C does not tolerate fraud and corruption, and takes a proactive approach to the prevention of, detection of and response to fraud and corruption.

In meeting these responsibilities, PM&C operates within the requirements of section 16 of the PGPA Act on risk management and section 10 of the PGPA Rule 2014 on fraud and corruption control.

Key activities in 2025–26 included:

- a review of fraud and corruption frameworks and associated documents to provide clear guidance and expectations to staff as to their responsibilities to prevent and detect fraud and to act with integrity
- participation in International Fraud Awareness Week, including a presentation to staff by the National Anti-Corruption Commission
- strengthening our investigation capability.

The department reports fraud information annually to the Australian Institute of Criminology. The department's 2025–26 fraud certification can be found in the letter of transmittal, refer to page iv.

External scrutiny

This section provides information on external scrutiny of the department and PM&C's contribution to the work of parliamentary committees during the reporting period.

External audit

During 2025–26, the Australian National Audit Office (ANAO) tabled one performance audit, which scrutinised the operations of PM&C:

- Auditor-General Report No. 32 of 2025–26: *Administration of Freedom of Information Act 1982* by Selected Entities, tabled in the parliament on 20 May 2026. There were 6 recommendations directed to PM&C. PM&C agreed to the recommendations.

The ANAO conducted an audit of PM&C's annual performance statements for 2025–26. It assessed PM&C's performance reporting maturity as having improved from 'developing' in 2024–25 to 'competent' in 2025–26.

Parliamentary committees

During 2025–26, PM&C contributed to the work of several parliamentary committees.

Senate Standing Committees on Finance and Public Administration

The Senate Standing Committees on Finance and Public Administration cover the Prime Minister and Cabinet portfolio and Finance portfolio, as well as the 3 parliamentary departments: the Department of the Senate, the Department of Parliamentary Services and the Parliamentary Budget Office. The work of the committees is divided between the Senate Finance and Public Administration Legislation Committee and the Senate Finance and Public Administration References Committee.

PM&C's submissions, responses to questions taken on notice (written and taken during hearings) and transcripts of committee hearings are available on the Parliament of Australia website, aph.gov.au.

PM&C representatives appeared before the Senate Finance and Public Administration Legislation Committee at its budget estimates hearings on 7 and 8 October 2025, 1 and 2 December 2025, 9 and 10 February 2026, and 25 and 27 May 2026.

Other committees

On occasion, PM&C is invited to make a submission or appear at hearings of other committees covering specific topics. In 2025–26, representatives from PM&C appeared at hearings for the following inquiries:

- Standing Committee on Social Policy and Legal Affairs: Inquiry into the relationship between domestic, family and sexual violence and suicide
- Joint Standing Committee on Foreign Affairs, Defence and Trade: Inquiry into gender equality as a national security and economic security imperative.

In 2025–26, PM&C made a joint submission with the Attorney-General's Department and the Department of Home Affairs to the following inquiry:

- Senate Legal and Constitutional Affairs Legislation Committee: Review of the *National Emergency Declaration Act 2020*.

Judicial decisions and other external scrutiny

PM&C was not a party to any judicial decisions or decisions of administrative tribunals in 2025–26 that have had a significant effect on the operations of the entity.

PM&C is subject to the *Privacy Act 1988* and the Privacy (Australian Government Agencies – Governance) APP Code 2017 and complies with the publication requirements under both the *Privacy Act 1988* and the Privacy Code.

Freedom of information

PM&C is subject to the *Freedom of Information Act 1982* (FOI Act) and is required to publish information as part of the Information Publication Scheme (IPS). The agency plan sets out the information routinely published by PM&C and where to access that information. The agency plan is accessible on our website at pmc.gov.au/about-us/accountability-and-reporting/information-and-privacy/information-publication-scheme and the PM&C freedom of information (FOI) disclosure log is accessible at pmc.gov.au/about-us/accountability-and-reporting/information-and-privacy/foi-disclosure-logs.

During 2025–26, PM&C received 385 FOI requests and finalised 343 FOI requests. Of the requests finalised by access decision under the FOI Act,[19] 74% were processed within statutory timeframes, and 130 resulted in full or partial access. The department provided quarterly and annual FOI statistics to the Office of the Australian Information Commissioner.

Table 3.3: FOI requests received and finalised, 2024–25 and 2025–26

	2025–26	2024–25
Total requests received	385	309
Total requests finalised	343	327
Percentage finalised within statutory timeframes	74%	59%

Table 3.4: FOI access decisions by type, 2024–25 and 2025–26

	2025–26	2024–25
Total access decisions	255	257
Full access granted	15	37
Part access granted	115	121
Percentage of decisions granting access	51%	61%
Access refused	125	99
Percentage of decisions refused under section 24A (no documents)	77%	72%
Percentage of decisions granting access where PM&C held documents	82%	85%

19 'Access decision' has the meaning given in sections 53A and 53B of the FOI Act.

Workforce

PM&C's ability to deliver for government is underpinned by the capability, diversity and commitment of our people. Our exceptional workforce brings together a broad range of skills, experiences and perspectives to support the Prime Minister, Cabinet and portfolio ministers in addressing complex policy challenges and delivering outcomes for the Australian community. We are committed to attracting, developing and retaining highly talented people, while fostering a workplace culture that reflects the APS Values and supports collaboration, innovation and continuous improvement.

Our values

PM&C's values and behaviours guide the way we work.

- Influence what matters – we focus on what is, and what will become, important to Australian communities.
- Promote a whole-of-government and whole-of-nation perspective – we join the dots, balance priorities and bring a big-picture perspective.
- Support good government – we support core government processes and help agencies navigate them to achieve quality outcomes with integrity, accountability and transparency.
- Lead through genuine partnership – we bring together expertise, collaborate, innovate and act quickly to seize opportunities, and drive change from the centre.

Workforce composition

At 30 June 2026, the department had a workforce of 1,382 ongoing, non-ongoing and casual APS staff (including staff on leave and secondment).

At 30 June 2026:

- 94% of staff were ongoing and 3% were non-ongoing
- 10% of staff were employed on a part-time basis
- 65% of staff identified as 'women/female'
- 2% of staff identified as Aboriginal or as Torres Strait Islander
- 5% of staff identified as having a disability.

Workforce statistics are available at Appendix A.

2026 APS Employee Census

The APS Employee Census is an annual employee perception survey of the Australian Public Service workforce that has been conducted since 2012. The APS Employee Census collects employee opinions and perspectives on a range of topics, such as employee engagement, leadership, communication, innovation and wellbeing.

The 2026 APS Employee Census results provided valuable insight into our workplace culture and employee experience. Responses highlighted positive perceptions of leadership, with 91% of respondents agreeing that their supervisor ensures they deliver what they are responsible for, and 90% agreeing that their immediate supervisor cares about their health and wellbeing.

The census reflected a highly engaged workforce. 88% of respondents indicated that they were proud to work in PM&C, 83% that they felt committed to PM&C's goals, and 92% that they were willing to go above and beyond when required to support the department's work.

Employment arrangements

PM&C provides employment arrangements that support the attraction, retention and development of a high-performing workforce. Employment conditions for non-SES employees are set out in the Department of the Prime Minister and Cabinet Enterprise Agreement 2024–2027, while remuneration and conditions for SES employees are determined by the Secretary under subsection 24(1) of the *Public Service Act 1999*. These arrangements operate within the broader Commonwealth employment framework and are supported by departmental policies and guidance.

The department offers a range of benefits and workplace supports designed to promote employee wellbeing, flexibility and professional growth. These include flexible work arrangements, generous leave provisions, annual influenza vaccinations, study assistance, and learning and development opportunities. Employees may access salary packaging options, including additional superannuation contributions and novated motor vehicle leasing arrangements.

Workforce statistics for 2025–26, along with comparative statistics from the previous reporting period, are provided at Appendix A.

Table 3.5 outlines the workplace arrangements for PM&C employees.

Table 3.5: APS employment arrangements, at 30 June 2026

Type of arrangement	SES	Non-SES	Total
Enterprise Agreement	-	1,270	**1,270**
Subsection 24(1) determination	112	-	**112**
Individual flexibility arrangement	-	30*	**-**
Total	**112**	**1,270**	**1,382**

*** Note:** The 30 employees with an individual flexibility arrangement are covered by the PM&C Enterprise Agreement. The figures in Table 3.5 do not include the PM&C Secretary.

Table 3.6: APS employment salary ranges, by classification level, during 2025–26

Level	Minimum salary ($)	Maximum salary ($)
SES 3	398,139	460,699
SES 2	298,502	340,610
SES 1	225,964	270,895
EL 2	147,052	191,645
EL 1	126,342	159,236
APS 6	98,314	125,141
APS 5	88,887	98,259
APS 4	80,505	89,024
APS 3	74,007	79,707
APS 2	66,271	73,020
APS 1	56,423	63,793
Other	-	-
Overall range	56,423	460,699

Executive remuneration

Remuneration for SES employees is governed by the Australian Public Service Commission's Executive Remuneration Management Policy, the Australian Government Public Sector Workplace Relations Policy 2026, PM&C's SES Performance, Leadership and Development Framework, and individual employment determinations under subsection 24(1) of the *Public Service Act 1999*.

In line with non-SES employees, SES employees received a general salary increase effective from 12 March 2026, with SES Band 1 and Band 2 receiving 2.9% and SES Band 3 receiving 2.4%.

Allowances paid to SES employees are minimal and specific to individual circumstances.

Remuneration for the Secretary and statutory office holders is determined by the Remuneration Tribunal. Reporting on remuneration for key management personnel and senior executives in PM&C is based on the Department of Finance Resource Management Guide No. 138: *Commonwealth entities' executive remuneration reporting guide for annual reports*. Executive remuneration information is reported on an accrual basis in line with financial statements and differs from actual remuneration, which is prepared on a cash basis. Therefore, the Secretary's remuneration reported here differs from the amount disclosed under the Remuneration Tribunal determination.

During the reporting period to 30 June 2026, PM&C had 15 individuals who met the definition for key management personnel. Their names and remuneration details are in Table 3.7.

Aggregated remuneration information for 15 key management personnel is shown in Table A15 (Appendix A).

Table A16 (Appendix A) provides information about remuneration for senior executives in 2025–26.

During the reporting period, PM&C had no other highly paid staff who met the disclosure threshold for reporting.

Performance pay

PM&C did not offer performance pay or bonuses to employees during the reporting period.

Table 3.7: Information about remuneration for key management personnel

		Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
Name	Position title	Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits		
KENNEDY, Steven	Secretary	943,974	0	2,115	131,252	25,156	0	0	**1,102,497**
EXELL, Blair	Deputy Secretary	489,578	0	1,972	86,069	21,093	0	0	**598,712**
LUCHETTI, Narelle*	Deputy Secretary (acting)	223,214	0	699	35,026	9,270	0	0	**268,209**
WILLIAMS, Nadine*	Deputy Secretary	230,407	0	1,570	30,379	5,381	0	0	**267,737**
HAYHURST, Justin*	Deputy Secretary	180,672	0	10,679	30,110	3,604	0	0	**225,065**
LAWSON, Elly*	Deputy Secretary	110,099	0	293	18,809	1,277	0	0	**130,478**
MORONY, Kendra*	Deputy Secretary (acting)/ Deputy Secretary	357,841	0	1,084	54,847	17,764	0	0	**431,536**
FLETCHER, Graham*	Deputy Secretary	54,269	0	1,203	6,409	1,518	0	0	**63,399**
GIFFORD, Cam*	Deputy Secretary	77,479	0	223	15,314	955	0	0	**93,971**

		Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
Name	Position title	Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits		
CROSTHWAITE, Kerren*	Chief Operating Officer & Deputy Secretary (acting)	173,084	0	521	27,033	7,358	0	0	**207,996**
HEHIR, Martin*	Deputy Secretary	238,526	0	19,825	48,690	7,316	0	0	**314,357**
JORDANOSKI, Cha*	Chief Operating Officer	26,810	0	119	4,504	680	0	0	**32,113**
ENGLAND, Cristy*	Chief Operating Officer (acting)	67,196	0	240	9,028	1,427	0	0	**77,891**
RAMAN, Padma	Executive Director - Office for Women	484,022	0	2,539	66,514	12,010	0	0	**565,085**
HARRIS, Anthea*	Head of Fuel Supply Taskforce	198,000	0	586	0	0	0	0	**198,586**
TOTAL		**3,855,171**	**0**	**43,668**	**563,984**	**114,809**	**0**	**0**	**4,577,632**

* Indicates part year term as key management personnel



Case study:
Building future capability through the PM&C Graduate Program

The PM&C Graduate Program supports the department's long-term capability by attracting, developing and retaining emerging talent with the skills, judgement and adaptability needed to work at the centre of government. The program continues to attract strong interest from graduates across Australia, with more than 2,000 applications received for the 2027 intake, reinforcing its reputation as a highly regarded entry-level pathway into the Australian Public Service (APS).

During 2025–26, PM&C welcomed 21 graduates into the 2026 cohort. Graduates commenced an intensive induction program before undertaking the first of 3 rotations across the department, providing exposure to policy development, whole-of-government coordination, and corporate functions. Throughout the year, graduates engaged directly with senior leaders, including Deputy Secretaries and the Secretary, building their understanding of leadership, public service careers and PM&C's role at the centre of government. Graduates met the Governor-General during her visit to PM&C, providing a unique insight into Australia's system of government.

To ensure the program remains effective and responsive to future workforce needs, PM&C continued to strengthen its recruitment and assessment processes. Improvements included greater senior executive involvement in candidate assessment, increased focus on accessibility and candidate experience, and closer alignment between recruitment decisions and workforce capability priorities.

The program provides graduates with a broad range of professional development opportunities, including mentoring, networking, and wellbeing initiatives. In June 2026, PM&C graduates met with the Hon Patrick Gorman MP, Assistant Minister to the Prime Minister, at Parliament House to gain first-hand insight into the relationship between ministers and the APS. Through discussions on integrity, respect and stewardship, graduates strengthened their understanding of the APS's role in supporting

government and the importance of considering the long-term impact of their work on future governments and Australians. Graduate Porter Mattinson described the opportunity as 'an excellent opportunity to talk with someone who has deep experience with governing, and to better understand the pressures and requirements facing parliamentarians at the political level'.

A distinctive feature of the program is a 3-month secondment with the Northern Land Council (NLC), supporting a commitment by PM&C under its Reconciliation Action Plan. In 2025, 2 graduates completed secondments in Darwin, working in the NLC's policy and legal teams.

The opportunity gave them first-hand experience of policy implementation in regional and remote communities, exposure to issues affecting First Nations communities, and practical skills required in remote operating environments. Participants reported that the experience broadened their understanding of the connection between policy and community outcomes and had a significant impact on their professional development.

The success of the program is supported by strong collaboration across the department. Supervisors, mentors and business areas provide graduates with meaningful work experiences that enable them to apply and develop their skills in real-world settings. In February 2026 the department celebrated the graduation of the 2025 cohort, recognising the contribution of graduates and those who supported their development throughout the program.

By combining structured development, practical experience and direct engagement with senior leaders, the PM&C Graduate Program is helping to build a pipeline of future talent equipped to contribute to the department's work and support the delivery of outcomes for government and the Australian community.

Learning and development

Throughout 2025–26, we continued to strengthen our workforce capability through targeted learning and development, business partnering, leadership programs and career growth opportunities. Employees accessed formal training through the Corporate Training Catalogue, while leadership development was supported through an Executive Level (EL) 2 forum and the introduction of 360-degree feedback for SES leaders. A pilot mentoring program resulted in the establishment of resources for a self-directed, manager-supported mentoring approach. Through these initiatives we invested in the critical skills needed to meet current and future challenges, while supporting our employees to contribute across PM&C and the broader APS.

Capability Review Action Plan

A capability review of PM&C was conducted in late 2025, as required by the *Public Service Act 1999*. The review provided valuable insights into our strengths, including:

- our committed workforce
- our highly trusted and professional relationships with the Prime Minister's and portfolio ministers' offices
- the effectiveness of our specialist functions.

The review recognised the work already underway to strengthen capability across a range of critical areas, while encouraging us to:

- sharpen our leadership and governance
- set and sequence strategy and priorities
- improve our internal and external collaboration.

In March 2026, we released our Capability Review Action Plan, available at pmc.gov.au/sites/default/files/resource/download/capability-review-action-plan-march-2026.pdf. This plan outlines how we are strengthening our capability to lead from the centre of the public service and support the Prime Minister, the Cabinet and portfolio ministers to improve the lives of all Australians.

The action plan sets out 3 focus areas and 20 priority actions for the next 4 years. Together, these actions help us respond to emerging challenges, risks and opportunities with greater agility.



Work health and safety

PM&C is committed to providing a healthy and safe working environment for all workers and visitors – including employees, contractors and others. We promote a robust safety and wellbeing culture, valuing physical and psychological health, safety and wellbeing and promoting inclusivity.

In 2025–26, we maintained our active network of health and safety representatives, first aid officers, workplace respect officers and the employee Wellbeing Network with their SES champion. PM&C's Work Health and Safety Committee met quarterly during the year and led workplace hazard inspections.

We offered our employees a range of health and wellbeing initiatives, including annual flu vaccinations, specialist support for employees and their family members dealing with cancer, access to additional allied health and wellbeing services through our Employee Assistance Program provider, and an online wellbeing platform.

PM&C's risk management approach ensures workplace safety aligns with our Risk Management Policy and Framework, to support a positive risk culture and encourage embedding work health and safety risk management into our business practices. In 2025–26, we participated in Comcare's annual proactive inspection program, which reviewed some of the department's work health and safety procedures. Comcare confirmed our legislative compliance.

In 2025–26, PM&C reported one notifiable incident to Comcare under section 38 of the *Work Health and Safety Act 2011*. No improvement notices were issued and no Comcare investigations commenced.

Inclusion and diversity

PM&C's Inclusion and Diversity Strategy 2023–26 reflects the department's commitment to creating a workplace where everyone is valued, heard and able to contribute their best. In 2025–26, the department completed all available Inclusion and Diversity Strategy actions ahead of schedule, including the development of disability and neurodiversity protocols, inclusive meeting guides and a mentoring program. This was complemented by a range of events, awareness activities and community fundraising initiatives, as well as continued exploration of diversity targets across the department.

PM&C's 6 employee-led diversity networks – Ability, Culturally and Linguistically Diverse, Gender Equality, Mara (Aboriginal and Torres Strait Islander staff), Pride (LGBTIQA+ staff) and Wellbeing – continued to play an important role in fostering an inclusive workplace culture. Supported by SES champions, these networks provide peer support, promote connection and belonging, and create opportunities for diverse perspectives and lived experiences to inform senior leadership.

Inclusion and diversity remain central to PM&C's success, helping to ensure our workforce reflects the community we serve and strengthening our ability to deliver high-quality policy outcomes. In the 2026 APS Employee Census, 85% of respondents agreed that PM&C supports and actively promotes an inclusive workplace culture, while 84% agreed that they receive the respect they deserve from colleagues. In PM&C's capability review, we achieved an 'embedded' maturity rating for staff culture and inclusion. These results reflect the department's ongoing focus on creating a safe, respectful and inclusive environment where employees can thrive and perform at their best.

Reconciliation Action Plan

In the reporting year, PM&C advanced implementation of its Innovate 2024–2027 Reconciliation Action Plan (RAP), further embedding reconciliation in governance, reporting and core business processes. This included regular internal and external reporting supported by strengthened accountability through the RAP Working Group and dedicated implementation functions.

The department continued to deliver on its RAP commitments, with the majority of deliverables completed or in an ongoing phase, and remaining actions progressing on schedule. This reflects a sustained shift towards integrating reconciliation into departmental operations, underpinned by transparent reporting and devolved responsibility across business groups.

PM&C strengthened organisational capability through high participation in cultural learning; continued delivery of National Reconciliation Week, NAIDOC Week and other activities; and embedding reconciliation commitments into performance agreements and corporate processes.

Additionally, PM&C continued to build strong relationships with external partners. Groups across the department finalised external stakeholder engagement plans and delivered reconciliation activities, contributing to a more consistent and coordinated approach to engagement with Aboriginal and Torres Strait Islander peoples in line with our commitments under the National Agreement on Closing the Gap.

Results from PM&C's stakeholder survey demonstrated deepened stakeholder confidence in our role in advancing reconciliation outcomes. Compared with 2024–25, all indices increased, and the overall satisfaction index rose from 67% to 74%. This reflects improvements across both effectiveness (73%, up from 69%) and efficiency (75%, up from 65%). Stakeholders reported having experienced effective coordination and clear, timely information in support of reconciliation and Closing the Gap priorities.

Collectively, these efforts demonstrate a continued transition from establishment to implementation, as reconciliation is increasingly embedded within PM&C's governance, workforce practices and policy influence.

Aboriginal and Torres Strait Islander employment

PM&C remains committed to the recruitment, development and retention of Aboriginal and Torres Strait Islander people. As of 30 June 2026, 1.8% of employees identified as Aboriginal or Torres Strait Islander in PM&C's human resources information system, consisting of:

- 1.9% Aboriginal and Torres Strait Islander representation at the APS4 to EL2 classification levels
- 1.1% Aboriginal and Torres Strait Islander representation at the SES level.

We participate in whole-of-government First Nations employment programs and apply affirmative measures in our recruitment activities, including when recruiting through entry-level programs.

Disability reporting

Australia's Disability Strategy 2021–2031 is the overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate in all areas of Australian life. The strategy sets out where practical changes will be made to improve the lives of people with

disability in Australia. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia's policies and programs that affect people with disability, their families and carers.

All levels of government have committed to deliver more comprehensive and visible reporting under the strategy. Reflecting PM&C's commitment to this strategy, a range of reports on progress against the strategy's actions and outcome areas are available at disabilitygateway.gov.au/ads. Disability reporting is included in the Australian Public Service Commission's State of the Service reports and APS Employment Data series available at apsc.gov.au.

Gender equality reporting

In line with commitments made under *Working for Women: A Strategy for Gender Equality* (Working for Women), Australian Government departments have committed to report on their efforts to achieve gender equality and build gender analysis in their annual reports. As part of this initiative, this annual report includes case studies to demonstrate how the department is working towards the ambition of a better, gender-equal Australia for everyone.

PM&C is committed to improving the lives of women and girls in Australia using central agency functions to promote the use of gender and intersectional analysis in evidence-based policy development. Through gender-responsive budgeting, PM&C works with agencies to drive improved outcomes for women and girls across government priorities. These efforts support informed decision-making that considers the gendered impacts a policy may have.

PM&C contributed to whole-of-government evidence building, including collaboration with and input to the Gender Economic Equality Study by Jobs and Skills Australia (JSA). The study provides new insights into women's labour market outcomes, highlighting the experiences of First Nations people, culturally and linguistically diverse people, migrants and people with disability. The Office for Women (OFW) provided a secondee to JSA to embed gender expertise in the study. This investment has strengthened understanding of structural and intersectional drivers of inequality and informed more targeted policy responses. PM&C continues to facilitate collaboration across agencies to provide joined-up advice about the range of sectors where gender-based undervaluation of wages has been identified.

Embedding safety into Commonwealth systems

Too often, perpetrators of family and domestic violence exploit and manipulate government systems to control, threaten or harass victim-survivors. OFW is leading work across government to identify areas where the government's own systems are vulnerable to being weaponised by perpetrators of family and domestic violence, and to remove opportunities for abuse.

This work is being driven through an ongoing audit of key Commonwealth systems, announced by the Prime Minister following the September 2024 National Cabinet meeting. The audit is being led by OFW and is overseen by a group of Commonwealth Secretaries. The audit supports Working for Women, particularly the priority area of ending gender-based violence, by strengthening the safety and integrity of Commonwealth systems. It is informed by targeted stakeholder consultation, including engagement with people with lived experience of this type of abuse, system reform experts, and other key stakeholders to ensure the government understands system vulnerabilities and how they are or may be weaponised by perpetrators of family and domestic violence.[20]

20 L Risse, M Beamond, J Hall, Y Wang, MJ Warren, B Barua and V Kondylas, Gender dimensions of the Australian cyber security sector: report (RMIT University Centre for Cyber Security Research and Innovation, 2023); Behavioural Economics Team of the Australian Government (BETA), Attracting a diverse cyber security workforce: lessons from an analysis of Australian job ads (Department of the Prime Minister and Cabinet, 2023).



Case study:
Supporting more inclusive recruitment in cyber security

The Behavioural Economics Team of the Australian Government (BETA) supports the application of behavioural science and evidence to policymaking across the Australian Public Service. This work contributes to PM&C's role in providing informed, impactful and timely advice that helps government make better decisions and deliver improved outcomes for Australians.

As part of the Australian Government's 2023–2030 Australian Cyber Security Strategy, BETA partnered with the Department of Home Affairs in 2025 to strengthen diversity across the cyber security workforce by developing the Inclusive Cyber Security Recruitment Guidance.

Women represented 17% of cyber security workers in 2021.[21] This points to an opportunity to increase women's participation in this workforce and expand the available talent pool in a sector experiencing strong demand for skilled workers. The Inclusive Cyber Security Recruitment Guidance project supported the Working for Women priority area of leadership, representation and decision-making by helping to create more inclusive pathways into a critical industry. To better understand barriers to recruitment, BETA combined behavioural insights, stakeholder engagement and previous large-scale data analysis. This included analysing millions of Australian job advertisements to identify factors that might discourage applications from women. BETA found that cyber job advertisements often included masculine-coded language, extensive or unrealistic job requirements, and limited references to flexible work arrangements.[22] Consultation with industry representatives and recruitment professionals identified strong support for improving diversity, alongside a need for practical guidance to help employers translate that commitment into action.

21 Risse et al., Gender dimensions of the Australian cyber security sector.

22 BETA, Attracting a diverse cyber security workforce.

Drawing on these findings, BETA developed a practical, evidence-informed resource to help cyber security employers attract and recruit from a broader and more diverse talent pool, including women, First Nations people and neurodivergent people. The guidance demonstrates how behavioural science, data and stakeholder insights can be translated into practical tools that support implementation of government priorities.

Early stakeholder feedback has been positive, with industry participants noting the influence of BETA's research on recruitment practices. The project demonstrates how targeted, evidence-based interventions can help address workforce challenges, support more inclusive recruitment approaches and contribute to building the skilled workforce needed to strengthen Australia's cyber security capability.

Environmental performance

PM&C is committed to reducing its greenhouse gas emissions and supporting the Australian Government's target of achieving net zero emissions from government operations by 2030. In line with the Net Zero in Government Operations Strategy, the Secretary endorsed PM&C's Emissions Reduction Plan, which sets out the department's approach to reducing operational emissions and improving environmental sustainability. PM&C is embedding climate considerations into governance, risk management and operational decision-making, while monitoring progress against emissions reduction initiatives and reporting requirements. Through these measures, the department is strengthening its resilience to climate change and demonstrating leadership in supporting the Australian Public Service's transition to net zero by 2030.

Commonwealth Climate Disclosure

PM&C's Commonwealth Climate Disclosure outlines the department's approach to managing climate-related risks and opportunities, strengthening organisational resilience, and supporting the Australian Government's net zero by 2030 target. The disclosure is available on the Transparency Portal, transparency.gov.au.

Emissions Reduction Plan

PM&C is committed to managing climate-related risks and opportunities and reducing operational emissions in support of the Australian Government's net zero by 2030 target. The department's Emissions Reduction Plan outlines our approach to climate governance, risk management and emissions reduction. The Emissions Reduction Plan is available on the PM&C website.

Emissions reporting

As part of the Net Zero in Government Operations Strategy and the reporting requirements under section 516A of the *Environment Protection and Biodiversity Conservation Act 1999*, all Commonwealth entities and Commonwealth companies are required to report on their operational greenhouse gas emissions. The greenhouse gas emissions inventory and electricity greenhouse gas emissions tables present greenhouse gas emissions over the 2025–26 financial year. The greenhouse gas emissions reported are calculated on the basis of carbon dioxide equivalents (CO_2-e) and in line with the 2025–26 Emissions Reporting Framework.

This is consistent with a whole-of-Australian Government approach, outlined in the Net Zero in Government Operations Strategy, and Commonwealth Climate Disclosure Requirements. Not all data sources were available at the time of the report and amendments to data may be required in future reports. Reporting on refrigerants is being phased in over time as emissions reporting matures.

Note: PM&C has MoU hosting arrangements in place providing a small number of work-points in ACT to Defence Veteran's Service Commission. Energy and solid waste usage from these arrangements cannot be meaningfully separated and has been included in PM&C's reporting.

Table 3.8: 2025–26 greenhouse gas emissions inventory – location-based method

Emission source	Scope 1 t CO_2-e	Scope 2 t CO_2-e	Scope 3 t CO_2-e	Total tonnes CO_2-e
Electricity (location-based approach)	N/A	1,163.80	54.98	**1,218.78**
Natural gas	0.00	N/A	0.00	**0.00**
Solid waste	0.63	N/A	0.00	**0.63**
Refrigerants*	0.00	N/A	N/A	**0.00**
Fleet and other vehicles	2.85	N/A	0.71	**3.56**
Domestic commercial flights	N/A	N/A	171.87	**171.87**
Domestic hire car	N/A	N/A	11.76	**11.76**
Domestic travel accommodation	N/A	N/A	59.13	**59.13**
Other energy	0.01	N/A	0.00	**0.01**
Total t CO_2-e	**3.49**	**1,163.80**	**298.45**	**1,465.74**

Note: The table above presents emissions related to electricity usage using the location-based accounting method. CO_2-e = carbon dioxide equivalent.

* Reporting on refrigerants is being phased in over time as emissions reporting matures. See the Emissions Reporting Framework for more details.

Table 3.9: 2025–26 electricity greenhouse gas emissions

Emission source	Scope 2 t CO_2-e	Scope 3 t CO_2-e	Total t CO_2-e	Electricity kWh
Location-based electricity emissions	1163.80	54.98	1,218.78	1,817,251.57
Market-based electricity emissions	42.45	5.77	48.21	52,398.10
Total renewable electricity[23]	N/A	N/A	N/A	1,764,853.47
Renewable power percentage[24]	N/A	N/A	N/A	314,202.80
Jurisdictional renewable power percentage[25]	N/A	N/A	N/A	1,450,650.68
GreenPower	N/A	N/A	N/A	0
Large-scale generation certificates	N/A	N/A	N/A	0

Note: The table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO_2-e = carbon dioxide equivalent. Electricity usage is measured in kilowatt hours (kWh).

23 Excludes behind the meter solar other than generation used to create large scale generation certificates (LGCs).

24 The renewable power percentage (RPP) accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target (RET).

25 The Australian Capital Territory is currently the only state with a jurisdictional renewable power percentage (JRPP).

Financial management

Financial performance in 2025–26

The department's 2025–26 financial statements are presented at Part 4 of this report. The Auditor-General issued an unmodified audit opinion of these statements, noting that PM&C had appropriate and effective financial controls in place.

Activities administered on behalf of government

In 2025–26, PM&C administered one program on behalf of the government. Administered expenses totalled $189.5 million and comprised primarily payments to corporate Commonwealth entities and companies ($143.9 million, 75.9% of the total), and grant payments ($32.9 million, 17.4% of the total).

Administered expenditure included:

- $143.9 million paid to corporate Commonwealth entities and companies, including various land councils and the Indigenous Land Corporation
- $32.9 million on grants, of which $16.1 million was paid to the National Australia Day Council and $16.8 million to the Office for Women
- $6.1 million for supplier expenses.

Departmental activities

The department reported an operating deficit of $7.4 million. After adjusting for unfunded depreciation and amortisation as well as accounting for AASB 16 Leases, PM&C recorded an operating surplus of $5.4 million.

Total departmental expenses for 2025–26 were $309.5 million. Departmental revenue totalled $71.3 million, comprising income from contracts with customers, resources received free of charge, and provision of secondees to the Net Zero Economy Authority (the Authority) and the Defence and Veterans' Service Commission (DVSC). Revenue from government was $230.8 million.

The DVSC was established on 29 September 2025. Appropriations were transferred to the DVSC during 2025–26 are separately disclosed in Note 5.1 Appropriations (refer to financial statements, pages 179-182).

As at 30 June 2026, PM&C employees seconded to the Authority and DVSC are recognised as 'Revenue from contracts with customers' (refer Note 1.2A of the financial statements, page 163).

The transfer of assets and liabilities from PM&C to the Authority occurred on 26 August 2026 and will be reflected in the 2026-27 financial statements.

Table 3.10: Resourcing statement 2025–26

		Actual available appropriation for 2025–26	Payment made 2025–26	Remaining balance 2025–26
		$'000 (a)	$'000 (b)	$'000 (a)–(b)
Departmental appropriation[26] [27]		489,365	333,155	156,210
Total		**489,365**	**333,155**	**156,210**
Administered expenses[28]				
Prior year administered appropriation				
Outcome 1: Prime Minister and Cabinet		63,002	45,576	
Payments to corporate Commonwealth entities and companies[29]		145,948	143,948	
Total		**208,950**	**189,524**	
Total ordinary annual services	**A**	**698,315**	**522,679**	
Administered non-operating				
Administered assets and liabilities				
Payments to corporate Commonwealth entities and companies non-operating[30]		37,610	37,610	
Total		**37,610**	**37,610**	

26 *Appropriation Act (No. 1) 2025–26, Appropriation Act (No. 3) 2025–26* and *Appropriation Act (No. 5) 2025–26*. This also includes prior-year departmental appropriations, PGPA Act section 74 retained receipts, permanent quarantine and section 75 of the PGPA Act. For further details refer to Note 5.1 Appropriations in the financial statements.

27 Includes an amount of $49.483 million in 2025–26 for the departmental capital budget. This also includes section 75 of the PGPA Act. For accounting purposes, this amount was designated as 'contributions by owners'. For further details refer to Note 5.1A Appropriations in the financial statements.

28 Includes an amount of $4.560 million in 2025–26 for the administered capital budget. For accounting purposes, this amount was designated as 'contributions by owners'. For further details refer to Note 5.1B Appropriations in the financial statements.

29 Corporate Commonwealth entities are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act. For further details refer to Note 5.1B Appropriations in the financial statements.

30 Corporate Commonwealth entities are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act. For further details refer to Note 5.1B Appropriations in the financial statements.

		Actual available appropriation for 2025–26	Payment made 2025–26	Remaining balance 2025–26
Total other services	**B**	**37,610**	**37,610**	
Total available annual appropriations and payments	**A+B**	**735,925**	**560,289**	
Total special appropriations	**C**			
Total special accounts[31]	**D**			
Total resourcing and payments				
A+B+C+D		735,925	560,289	
Less appropriations drawn from annual appropriations above and credited to corporate Commonwealth entities and companies through annual appropriations[32]		181,558	181,558	
Total net resourcing and payments for PM&C		**554,367**	**378,731**	

31 Does not include special relevant money held in accounts like the Services for Other Entities and Trust Moneys Special Account.

32 Corporate Commonwealth entities are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act. For further details refer to Note 5.1B Appropriations in the financial statements.

Table 3.11: Expenses for Outcome 1, 2025–26

Expenses	Budget* 2025–26 $'000 (a)	Actual expenses 2025–26 $'000 (b)	Variation 2025–26 $'000 (a)–(b)
Program 1.1: Prime Minister and Cabinet			
Administered expenses			
Ordinary annual services (Appropriation Acts Nos 1, 3 and 5)	187,258	187,859	601
Special appropriations	10	-	10
Special accounts	-	-	-
Expenses not requiring appropriation in the Budget year[33]	6,563	1,613	4,950
Departmental expenses			
Departmental appropriation[34]	254,532	296,310	(41,778)
Expenses not requiring appropriation in the Budget year[35]	13,282	13,227	55
Total for Program 1.1	**461,645**	**499,009**	**(37,364)**
Outcome 1: Total by appropriation type			
Administered expenses			
Ordinary annual services (Appropriation Acts Nos 1, 3 and 5)	187,258	187,859	(601)
Special appropriations	10	-	10

33 Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses, impairment of receivables, audit fees and resources provided free of charge.

34 Departmental appropriation combines ordinary annual services (Appropriation Acts Nos 1, 3 and 5) and retained receipts under section 74 of the PGPA Act. Budget does not include Defence and Veterans' Service Commission from establishment date. Higher actual expenses compared with budget is due to treatment of seconded employees to the Net Zero Economy Authority and Defence and Veterans' Service Commission as at 30 June 2026.

35 Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses, impairment of receivables, audit fees and resources provided free of charge.

* Full year budget, including any subsequent adjustment made to the 2025–26 budget at Additional Estimates.

Expenses	Budget* 2025–26 $'000 (a)	Actual expenses 2025–26 $'000 (b)	Variation 2025–26 $'000 (a)–(b)
Special accounts	-	-	-
Expenses not requiring appropriation in the Budget year[36]	6,563	1,613	4,950
Departmental expenses			
Departmental appropriation[37]	254,532	296,310	(41,778)
Expenses not requiring appropriation in the Budget year[38]	13,282	13,227	55
Total expenses for Outcome 1	**461,645**	**499,009**	**(37,364)**
Average staffing levels	**2025–26 Budget**	**2025–26 Actuals**	**Variation**
Average staffing level (number)	1,130	1,039	91

36 Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses, impairment of receivables, audit fees and resources provided free of charge.

37 Departmental appropriation combines ordinary annual services (Appropriation Acts Nos 1, 3 and 5) and retained receipts under section 74 of the PGPA Act. Budget does not include Defence and Veterans' Service Commission from establishment date. Higher actual expenses compared with budget is due to treatment of seconded employees to the Net Zero Economy Authority and Defence and Veterans' Service Commission as at 30 June 2026.

38 Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses, impairment of receivables, audit fees and resources provided free of charge.

* Full year budget, including any subsequent adjustment made to the 2025–26 budget at Additional Estimates.

Non-compliance with finance law

In 2025–26, the department had no significant issues under paragraph 19(1)(e) of the PGPA Act relating to non-compliance with the finance law.

Procurement and contracts

The department's approach to procuring goods and services, including consultancies, was undertaken in accordance with the PGPA Act and the Commonwealth Procurement Rules (CPRs).

These rules are applied to activities through the department's Accountable Authority Instructions and supporting financial management policies, procedures and guidelines.

The department's annual procurement plan is available on the AusTender website, tenders.gov.au.

Reportable consultancy contracts

During 2025–26, 20 new reportable consultancy contracts were entered into involving total actual expenditure of $2,098,833 (inclusive of GST). In addition, 3 ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of $23,780 (inclusive of GST), refer to Table 3.12. Table 3.13 shows the organisations that received the largest share of PM&C's total expenditure on reportable consultancy contracts during 2025–26.

The Defence and Veterans' Service Commission was established as a separate non-corporate Commonwealth entity on 29 September 2025 through the *Defence Act 1903*. Contract expenditure relating to the Commission from 29 September 2025 is not included in this report.

The department procures consultants through panel arrangements, open approaches to market, or limited tender, where appropriate. The department engages consultants when specialist expertise and/or independent research, review and assessment that assists with agency decision-making is required. Decisions to engage consultants were made in accordance with the PGPA Act and related regulations, including the CPRs and relevant policies.

Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the contracted value of reportable consultancy contracts is available on the AusTender website, tenders.gov.au.

Table 3.12: Expenditure on reportable consultancy contracts, 2025–26

	Number	Expenditure $'000 (GST inc.)
New contracts entered into during the reporting period	20	2,099
Ongoing contracts entered into during a previous reporting period	3	24
Total	**23**	**2,123**

Table 3.13: Organisations receiving a share of reportable consultancy contract expenditure, 2025–26

Name of organisation	Organisation ABN	Expenditure $'000 (GST inc.)
McKinsey Pacific Rim Inc	66 055 131 443	1,244
Synergy Group Australia Pty Ltd	65 119 369 827	536
ARTD Pty Ltd	75 003 701 764	121
Strategium Act Pty Ltd	38 635 617 051	49
Baxter, Peter Colin Ernest	96 466 073 144	42

Reportable non-consultancy contracts

During 2025–26, 248 new reportable non-consultancy contracts were entered into involving total actual expenditure of $31,444,855 (inclusive of GST). In addition, 246 ongoing reportable non-consultancy contracts were active during the period, involving total actual expenditure of $66,724,698 (inclusive of GST), refer to Table 3.14. Table 3.15 shows the organisations that received the largest share of PM&C's total expenditure on reportable non-consultancy contracts during 2025–26.

The Defence and Veterans' Service Commission (DVSC) was established as a separate non-corporate Commonwealth entity from 29 September 2025 through the *Defence Act 1903*. Non-consultancy contract expenditure relating to DVSC is not included in tables 3.14 and 3.15 from 29 September 2025, in accordance with the appropriation transfer date as disclosed in Note 5.1 Appropriations on page 179 of the financial statements.

Decisions to engage suppliers were made in accordance with the PGPA Act and related regulations, including the CPRs and relevant policies.

Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website, tenders.gov.au.

Table 3.14: Expenditure on reportable non-consultancy contracts, 2025–26

	Number	Expenditure $'000 (GST inc.)
New contracts entered into during the reporting period	248	31,445
Ongoing contracts entered into during a previous reporting period	246	66,725
Total	**494**	**98,170**

Table 3.15: Organisations receiving a share of reportable non-consultancy contract expenditure, 2025–26

Name of organisation	Organisation ABN	Expenditure $'000 (GST inc.)
ISPT Pty Ltd	15 421 756 611	12,859
Ignite Limited	43 002 724 334	5,803
Data#3 Limited	31 010 545 267	5,326
Cushman & Wakefield Pty Ltd	77 074 196 991	5,102
The Trustee for Kirra Services Unit Trust	43 205 269 375	3,143

Procurement initiatives to support small business and Indigenous procurement

The department supports small business participation in the Commonwealth Government procurement market. Small and medium enterprise (SME) and small enterprise participation statistics are available on the Department of Finance's website, finance.gov.au.

The department supports small and medium-sized enterprises by ensuring SMEs can engage in fair competition, and demonstrates this through its procurement practices, including use of templates from the Commonwealth Contracting Suite for procurements valued up to $1 million, where appropriate. The department encourages staff to consider the disaggregation of large projects into smaller packages, where appropriate, to maximise competition and provide more opportunities for SMEs. In addition, where appropriate, staff are advised of exemptions 16 and 17 of the CPRs, relating to the use of SMEs with at least 50% Indigenous ownership, and non-Indigenous SMEs for procurements of up to $500,000.

The department is committed to meeting the government's Buy Australian Plan targets of procuring at least 25% of contracts by value from SMEs, for contracts with a value of up to $1 billion; and 40% of contracts by value from SMEs, for contracts with a value of up to $20 million.

The department recognises the importance of ensuring that small businesses are paid on time in accordance with the government's Supplier Pay On-Time or Pay Interest Policy. Our practices support the timely payment of SMEs through the use of electronic systems such as e-invoicing and credit cards for purchases under $10,000 (GST inclusive) where possible. The results of the survey of Australian Government payments to small business are available on the Department of the Treasury's website, treasury.gov.au.

The department supports the Indigenous Procurement Policy to significantly increase the rate of purchasing from Indigenous enterprises. The portfolio has met its purchasing target set by government to ensure Indigenous employment and business opportunities continue to grow. For more information please refer to the National Indigenous Australians Agency website at niaa.gov.au.

Advertising and market research

During 2025–26, the department did not conduct any advertising campaigns that meet the definition of advertising campaigns in the Australian Government Guidelines on Information and Advertising Campaigns by non-corporate Commonwealth entities.

The department did not make any payments to direct mail organisations or polling organisations during the reporting period.

In accordance with section 311A of the *Commonwealth Electoral Act 1918*, payments of $17,300 or more (inclusive of GST) to advertising agencies, market research organisations and media advertising organisations are set out in Table 3.16.

Table 3.16: Non-campaign advertising and market research expenditure, 2025–26

Organisation	Purpose	Expenditure ($) (GST inc.)
Mediabrands Australia Pty Ltd	Recruitment advertising and platforms to support Graduate Program	105,716
E-volve Corporate Technology Pty Ltd	Promote PM&C employer value proposition, showcase career opportunities, and engage targeted talent audiences across LinkedIn professional network	57,405

APS Strategic Commissioning Framework

PM&C operates in line with the APS Strategic Commissioning Framework. Core work is done in-house in most cases, and any outsourcing of core work is minimal and aligns with the limited circumstances permitted under the APS Strategic Commissioning Framework.

Australian National Audit Office access

For contracts entered into during the reporting period with a value of $100,000 or greater (inclusive of GST) that did not include the standard Auditor-General access clause, refer to Table 3.17.

Table 3.17: Contracts without standard Auditor-General access clause, 2025–26

Name of contractor	Contract purpose	Total contract value ($) (GST inc.)	Reason for not including access clause
CDTS Australia Pty Ltd	ICT software	1,302,624	Standard industry practice to enter into supplier terms and conditions
Microsoft Pty Ltd	ICT services	1,244,408	Standard industry practice to enter into supplier terms and conditions
Adobe Systems Software Ireland Ltd	ICT software	998,168	Standard industry practice to enter into supplier terms and conditions
SnapLogic Pty Ltd	ICT software	242,144	Standard industry practice to enter into supplier terms and conditions
CDTS Australia Pty Ltd	ICT equipment	187,218	Standard industry practice to enter into supplier terms and conditions
EBSCO International Inc	Subscription services	185,000	Standard industry practice to enter into supplier terms and conditions
Natural Power Solutions Pty Ltd	ICT services	159,445	Standard industry practice to enter into supplier terms and conditions
DigiCert Ireland Ltd	ICT software	159,682	Standard industry practice to enter into supplier terms and conditions
Dossiere Pty Ltd	ICT software	136,212	Standard industry practice to enter into supplier terms and conditions
DXC Technology Australia Pty Ltd	ICT services	124,827	Standard industry practice to enter into supplier terms and conditions
ServiceNow Australia Pty Ltd	ICT software	124,286	Standard industry practice to enter into supplier terms and conditions

Grant programs

Information on grants awarded by the department during the period 1 July 2025 to 30 June 2026 is available on the GrantConnect website at grants.gov.au.

Part 4

Financial statements

Australian National Audit Office

INDEPENDENT AUDITOR'S REPORT

To the Prime Minister

Opinion

In my opinion, the financial statements of the Department of the Prime Minister and Cabinet (the Entity) for the year ended 30 June 2026:

(a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and

(b) present fairly the financial position of the Entity as at 30 June 2026 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2026 and for the year then ended:

- Statement by the Accountable Authority and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement; and
- Notes to the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Auditor-General Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Secretary is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Secretary is also responsible for such internal control as the Secretary determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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In preparing the financial statements, the Secretary is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Secretary is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Auditor-General Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Auditor-General Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Australian National Audit Office



Richard Grant

Executive Director

Delegate of the Auditor-General

Canberra

18 September 2026

DEPARTMENT OF THE PRIME MINISTER AND CABINET
STATEMENT BY THE SECRETARY AND CHIEF FINANCIAL OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2026 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Department of the Prime Minister and Cabinet will be able to pay its debts as and when they fall due.

Dr Steven Kennedy PSM
Secretary

18 September 2026

Cristy England
Chief Financial Officer

18 September 2026

DEPARTMENT OF THE PRIME MINISTER AND CABINET
STATEMENT OF COMPREHENSIVE INCOME
for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original budget [1] $'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	**200,464**	196,168	148,614
Suppliers	1.1B	**85,739**	78,218	129,046
Depreciation and amortisation	3.2	**21,984**	20,443	23,350
Finance costs	1.1C	**962**	1,073	960
Impairment loss on financial instruments		**40**	-	-
Write-down and impairment of other assets	3.2	**348**	485	-
Total expenses		**309,537**	296,387	301,970
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	**68,772**	48,844	30,536
Resources received free of charge	1.2B	**2,571**	3,942	-
Total own-source revenue		**71,343**	52,786	30,536
Gains				
Other gains		**-**	145	-
Total gains		**-**	145	-
Total own-source income		**71,343**	52,931	30,536
Net cost of services		**238,194**	243,456	271,434
Revenue from Government - departmental appropriations		**230,784**	230,590	257,219
(Deficit)		**(7,410)**	(12,866)	(14,215)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation surplus		**1,454**	1,492	-
Total comprehensive (loss)		**(5,956)**	(11,374)	(14,215)

[1] For further information, refer to Departmental Budget Commentary.

DEPARTMENT OF THE PRIME MINISTER AND CABINET
STATEMENT OF FINANCIAL POSITION
as at 30 June 2026

	Notes	2026 $'000	2025 $'000	Original budget [1] $'000
ASSETS				
Financial assets				
Cash and cash equivalents		**1,660**	1,594	1,672
Trade and other receivables	3.1	**86,603**	84,316	63,412
Accrued revenue		**8,555**	4,066	5,763
Total financial assets		**96,818**	89,976	70,847
Non-financial assets				
Property, plant and equipment [2]	3.2	**99,412**	108,063	97,592
Intangibles	3.2	**20,746**	19,248	27,937
Prepayments	3.3	**5,270**	10,051	6,347
Total non-financial assets		**125,428**	137,362	131,876
Total assets		**222,246**	227,338	202,723
LIABILITIES				
Payables				
Trade creditors and accruals	3.4A	**9,947**	9,944	7,768
Other payables	3.4B	**12,940**	11,709	10,056
Total payables		**22,887**	21,653	17,824
Interest bearing liabilities				
Leases	3.5	**70,794**	79,929	70,783
Total interest bearing liabilities		**70,794**	79,929	70,783
Provisions				
Employee provisions	6.1A	**60,296**	54,953	63,417
Make good provisions	3.6	**556**	556	513
Total provisions		**60,852**	55,509	63,930
Total liabilities		**154,533**	157,091	152,537
Net assets		**67,713**	70,247	50,186
EQUITY				
Contributed equity		**237,323**	233,901	229,204
Accumulated (deficit)		**(180,186)**	(172,776)	(186,649)
Reserves		**10,576**	9,122	7,631
Total equity		**67,713**	70,247	50,186

[1] For further information, refer to Departmental Budget Commentary.

[2] Right-of-use assets are included in the property, plant and equipment line item.

DEPARTMENT OF THE PRIME MINISTER AND CABINET
STATEMENT OF CHANGES IN EQUITY
for the period ended 30 June 2026

	2026 $'000	2025 $'000	Original budget [1] $'000
CONTRIBUTED EQUITY			
Opening balance			
Balance carried forward from previous period	**233,901**	214,565	234,391
Transactions with owners			
Distributions to owners			
Return of capital:			
Restructuring [2]	**-**	(1,989)	-
Appropriations withheld [3]	**(30,094)**	-	-
Contributions by owners			
Restructuring [2]	**-**	(2,086)	-
Departmental Capital Budget	**33,516**	23,411	13,555
Total transactions with owners	**3,422**	19,336	13,555
Closing balance as at 30 June	**237,323**	233,901	229,204
ACCUMULATED DEFICIT			
Opening balance			
Balance carried forward from previous period	**(172,776)**	(159,910)	(172,546)
Adjusted opening balance	**(172,776)**	(159,910)	(172,546)
Comprehensive income			
(Deficit)/Surplus for the period	**(7,410)**	(12,866)	(14,215)
Total comprehensive income	**(7,410)**	(12,866)	(14,215)
Closing balance as at 30 June	**(180,186)**	(172,776)	(186,649)

[1] For further information, refer to Departmental Budget Commentary. Equity was not reflected correctly in the budgeted Statement of Changes in Equity due to an error in calculation and allocation.

[2] Net Zero Economy Authority was established on 11 December 2024. Refer to Overview note.

[3] Prior year appropriations withheld under section 51 of the PGPA Act. Refer to Note 5.1A Appropriations - footnote 8, 9 and 10.

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The above statement should be read in conjunction with the accompanying notes.

DEPARTMENT OF THE PRIME MINISTER AND CABINET
STATEMENT OF CHANGES IN EQUITY
for the period ended 30 June 2026

	2026 $'000	2025 $'000	Original budget [1] $'000
ASSET REVALUATION RESERVE			
Opening balance			
Balance carried forward from previous period	**9,122**	7,630	7,631
Comprehensive income			
Other comprehensive income	**1,454**	1,492	-
Closing balance as at 30 June	**10,576**	9,122	7,631
TOTAL EQUITY			
Opening balance			
Balance carried forward from previous period	**70,247**	62,285	69,476
Adjusted opening balance	**70,247**	62,285	69,476
Comprehensive income			
Other comprehensive income	**1,454**	1,492	-
(Deficit)/Surplus for the period	**(7,410)**	(12,866)	(14,215)
Total comprehensive income	**(5,956)**	(11,374)	(14,215)
Transactions with owners			
Distributions to owners			
Return of capital:			
Restructuring [2]	**-**	(1,989)	-
Appropriations withheld [3]	**(30,094)**	-	-
Contributions by owners			
Restructuring [2]	**-**	(2,086)	-
Departmental Capital Budget	**33,516**	23,411	13,555
Total transactions with owners	**3,422**	19,336	13,555
Closing balance as at 30 June	**67,713**	70,247	50,186

[1] For further information, refer to Departmental Budget Commentary. Equity was not reflected correctly in the budgeted Statement of Changes in Equity due to an error in calculation and allocation.

[2] Net Zero Economy Authority was established on 11 December 2024. Refer to Overview note.

[3] Prior year appropriations withheld under section 51 of the PGPA Act. Refer to Note 5.1A Appropriations - footnote 8, 9 and 10.

Accounting Policy

Equity injections

Amounts appropriated which are designated as equity injections for a year (less any formal reductions) and departmental capital budgets are recognised directly in contributed equity in that year.

Restructuring of administrative arrangements

Net assets received from or relinquished to another government entity under a restructuring of administrative arrangements are adjusted at their book value directly against contributed equity.

Other distributions to owners

The *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR) requires that distributions to owners be debited to contributed equity unless it is in the nature of a dividend.

The above statement should be read in conjunction with the accompanying notes.

DEPARTMENT OF THE PRIME MINISTER AND CABINET
CASH FLOW STATEMENT
for the period ended 30 June 2026

	2026	2025	Original budget [1]
	$'000	$'000	$'000
OPERATING ACTIVITIES			
Cash received			
Sale of goods and rendering of services [2]	**66,106**	44,121	30,536
GST received (net)	**10,905**	11,288	-
Appropriations	**264,504**	289,072	287,755
Total cash received	**341,515**	344,481	318,291
Cash used			
Employees [2]	**194,730**	193,359	148,614
Suppliers [2]	**89,214**	97,969	129,046
Retained receipts transferred to Official Public Account	**65,770**	43,307	30,536
Interest payments on lease liabilities	**962**	1,073	960
Total cash used	**350,676**	335,708	309,156
Net cash (used by) / from operating activities	**(9,161)**	8,773	9,135
INVESTING ACTIVITIES			
Cash used			
Purchase of property, plant and equipment	**8,022**	3,766	13,555
Purchase of intangibles	**5,693**	8,242	-
Total cash used	**13,715**	12,008	13,555
Net cash (used by) investing activities	**(13,715)**	(12,008)	(13,555)
FINANCING ACTIVITIES			
Cash received			
Contributed equity			
Departmental Capital Budget	**32,087**	11,948	13,555
Total cash received	**32,087**	11,948	13,555
Cash used			
Principal payments of lease liabilities	**9,145**	8,791	9,135
Total cash used	**9,145**	8,791	9,135
Net cash from / (used by) financing activities	**22,942**	3,157	4,420
Net increase / (decrease) in cash held	**66**	(78)	-
Cash and cash equivalents at the beginning of the reporting period	**1,594**	1,672	1,672
Cash and cash equivalents at the end of the reporting period	**1,660**	1,594	1,672

[1] For further information, refer to Departmental Budget Commentary.

[2] For further information, refer to Note 5.1A Appropriations - footnote 3 and 4.

DEPARTMENT OF THE PRIME MINISTER AND CABINET
BUDGET COMMENTARY
for the period ended 30 June 2026

Departmental budget variance

The below table provides commentary for significant variances between PM&C's original budget estimates, as published in the 2025-26 Portfolio Budget Statements, and the actual expenditure and net asset position for the year.

Variances are considered to be 'significant' if they are core to the agency's activities and based on the following:

- the variance between budget and actual is greater than + / - 10% of the original budget for a line item;
- an item that is below this threshold but is considered important for the reader's understanding; and
- variances relating to balance sheet and cash flows are as a result of the factors explained for net cost of services variations. Unless otherwise individually significant, no additional commentary has been included.

Explanation of major variances	Affected line items and statement
Employee benefits	
Actual expenditure is higher than budgeted primarily owing to the employee cost for NZEA (the Authority) and Defence and Veterans' Service Commission (DVSC) were not included in the original budget owing to delays in the Machinery of Government change. In addition, the 3.4 percent pay increase under the Enterprise Agreement 2024-27 was also not reflected in the original budget.	Employee benefits – Statement of Comprehensive Income Other payables – Statement of Financial Position Employees – Cash Flow Statement
Suppliers expense	
Actual expenditure is lower than budgeted primarily owing to the reclassification of $32.7 million from operating to capital and saving measure implemented after original budget. The ongoing requirement for unbudgeted taskforces contributed to supplier expenses and own source revenue, reflecting the secondment of employees from other government entities. As taskforces are typically established on a short-term basis, the value of resources provided free of charge through seconded staff varies across financial years, leading to fluctuations in reported revenue and associated expenditure.	Suppliers expense – Statement of Comprehensive Income Trade creditors and accruals – Statement of Financial Position Prepayments – Statement of Financial Position Suppliers – Cash Flow Statement Resources received free of charge – Statement of Comprehensive Income
Revenue from contracts with customers	
Actual revenue is higher than budgeted primarily owing to an increase in secondment of PM&C employees to the Authority and DVSC, which was not included in the original budget. In addition, revenue from Australian Government Consulting and shared services revenue from NZEA was not included in the original budget.	Revenue from contracts with customers – Statement of Comprehensive Income Accrued revenue – Statement of Financial Position Sales of goods and rendering of services – Cash Flow Statement Retained receipts transferred to OPA – Cash Flow statement.
Revenue from Government	
Actual revenue is lower than budgeted primarily owing to reclassification of $32.7 million from operating to capital and the application of saving measure after original budget. These were partially offset by additional funding received through MYEFO and PSAES.	Revenue from Government – Statement of Comprehensive Income Trade and other receivables (appropriation receivable) – Statement of Financial Position Appropriations and Departmental Capital Budget– Cash Flow statement

The above statement should be read in conjunction with the accompanying notes.

DEPARTMENT OF THE PRIME MINISTER AND CABINET
BUDGET COMMENTARY
for the period ended 30 June 2026

Departmental budget variance (continued)

Explanation of major variances	Affected line items and statement
Depreciation and amortisation Actual expenditure is lower than budgeted owing to lower than anticipated spending on ICT projects.	Depreciation and amortisation – Statement of Comprehensive Income Property plant and equipment – Statement of Financial Position Intangible – Statement of Financial Position Departmental Capital Budget– Cash Flow statement

DEPARTMENT OF THE PRIME MINISTER AND CABINET
ADMINISTERED SCHEDULE OF COMPREHENSIVE INCOME
for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original budget [1] $'000
NET COST OF SERVICES				
Expenses				
Employee benefits	2.1A	**4,214**	3,376	2,492
Suppliers	2.1B	**6,099**	8,555	32,365
Grants	2.1C	**32,876**	29,661	33,017
Depreciation	4.2	**1,388**	997	1,084
Finance costs	2.1D	**947**	891	795
Payments to corporate Commonwealth entities and companies	2.1E	**143,948**	131,954	144,001
Total expenses		**189,472**	175,434	213,754
Income				
Revenue				
Non-taxation revenue				
Other revenue	2.2A	**119**	349	-
Total non-taxation revenue		**119**	349	-
Total revenue		**119**	349	-
Gains				
Other gains		**-**	31	-
Total gains		**-**	31	-
Total income		**119**	380	-
Net cost of services		**189,353**	175,054	213,754
(Deficit)		**(189,353)**	(175,054)	(213,754)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve [2]		**(59,209)**	206,730	-
Items subject to subsequent reclassification to net cost of services				
Actuarial gain / (loss) - former Governors-General entitlements	6.1C	**2,376**	(2,367)	-
Total other comprehensive income		**(56,833)**	204,363	-
Total comprehensive income (deficit) / surplus		**(246,186)**	29,309	-

[1] For further information, refer to Administered Budget Commentary.

[2] For further information, refer to Note 4.1 Investments in corporate Commonwealth entities and companies.

The above statement should be read in conjunction with the accompanying notes.

DEPARTMENT OF THE PRIME MINISTER AND CABINET
ADMINISTERED SCHEDULE OF ASSETS AND LIABILITIES
as at 30 June 2026

	Notes	2026 $'000	2025 $'000	Original budget [1] $'000
ASSETS				
Financial assets				
Cash at bank		1	-	-
Trade and other receivables		**415**	45	174
Investments in corporate Commonwealth entities [2]	4.1	**4,061,168**	4,088,719	3,934,471
Total financial assets		**4,061,584**	4,088,764	3,934,645
Non-financial assets				
Property, plant and equipment [3]	4.2	**97,954**	92,535	69,739
Prepayments		**80**	65	59
Total non-financial assets		**98,034**	92,600	69,798
Total assets administered on behalf of Government		**4,159,618**	4,181,364	4,004,443
LIABILITIES				
Payables				
Trade creditors and accruals		**701**	577	1,455
Other payables		**168**	166	98
Total payables		**869**	743	1,553
Interest bearing liabilities				
Leases	4.3	**1,976**	2,463	1,725
Total interest bearing liabilities		**1,976**	2,463	1,725
Provisions				
Employee provisions	6.1B	**1,083**	841	750
Non-cash benefits - former Governors-General	6.1C	**18,298**	21,023	17,870
Make good provisions	4.4	**493**	483	-
Total provisions		**19,874**	22,347	18,620
Total liabilities administered on behalf of Government		**22,719**	25,553	21,898
Net assets		**4,136,899**	4,155,811	3,982,545

[1] For further information, refer to Administered Budget Commentary.
[2] For further information, refer to Note 4.1 Investments in corporate Commonwealth entities and companies.
[3] Right-of-use assets are included in the property, plant and equipment.

The above statement should be read in conjunction with the accompanying notes.

DEPARTMENT OF THE PRIME MINISTER AND CABINET
ADMINISTERED BUDGET COMMENTARY
as at 30 June 2026

Administered budget variance

The below table provides commentary for significant variances between PM&C's original budget estimates for administered functions, as published in the 2025-26 Portfolio Budget Statements, and the actual expenditure and net asset position for the year.

Variances are considered to be 'significant' if they are core to the agency's activities and based on the following:

- the variance between budget and actual is greater than + / - 10% of the original budget for a line item;
- an item that is below this threshold but is considered important for the reader's understanding or is relevant to an analysis of the agency's performance; and
- variances relating to balance sheet and cash flows are as a result of the factors explained for net cost of services variations. Unless otherwise individually significant, no additional commentary has been included.

Explanation of major variances	Affected line items and statement
Employee benefits	
Actual expenditure is higher than budgeted primarily owing to the increased in employee cost for Official Residence which were not included in the original budget. In addition, the 3.4 percent pay increase under the Enterprise Agreement 2024-27 was also not reflected in the original budget.	Employee benefits – Administered Schedule of Comprehensive Income Other payables – Administered Schedule of Assets and Liabilities Employee provisions – Administered Schedule of Assets and Liabilities
Suppliers expense	
Actual expenditure is lower than budgeted as the budget included the Buy Australia Campaign of $20 million which was transferred to Department of Industry Science and Resource (DISR) at Pre-election Economic and Fiscal Outlook (PEFO).	Suppliers expense – Statement of Comprehensive Income Trade creditors and accruals – Administered Schedule of Assets and Liabilities
Depreciation and amortisation	
Actual expenditure higher than budgeted owing to capital works being brought forward from the previous year to 2025-26. In addition, the original budget did not include the 2024-25 valuations for Official Residences owing to the timing of the original budget.	Depreciation and amortisation – Administered Schedule of Comprehensive Income Property plant and equipment – Administered Schedule of Assets and Liabilities
Finance cost and former Governors-General	
The majority of the reduction in the provision reflects a reduced number of former Governors-General following the death of a former Governors-General.	Finance costs – Administered Schedule of Comprehensive Income Actuarial gain – Administered Schedule of Comprehensive Income Non-cash benefit - Former Governors-General – Administered Schedule of Assets and Liabilities
Changes in asset revaluation reserve	
Movement in net asset balance in investment in corporate Commonwealth entities and companies which was not budgeted. Asset revaluation reserves had a valuation increment primarily in relation to Official Residences in 2025-26 that was not budgeted.	Investments in corporate Commonwealth entities – Administered Schedule of Assets and Liabilities Changes in asset revaluation reserve – Administered Schedule of Comprehensive Income Revaluation transferred to reserves – Administered Reconciliation Schedule

The above statement should be read in conjunction with the accompanying notes.

DEPARTMENT OF THE PRIME MINISTER AND CABINET
ADMINISTERED RECONCILIATION SCHEDULE
for the period ended 30 June 2026

	2026	2025
	$'000	$'000
Opening assets less liabilities as at 1 July [2]	**4,155,811**	3,921,253
Net cost of services		
Income	**119**	380
Expenses		
Payments to entities other than corporate Commonwealth entities and companies	**(45,524)**	(43,480)
Payments to corporate Commonwealth entities and companies	**(143,948)**	(131,954)
Other comprehensive income		
Revaluations transferred to reserves [2]	**(59,209)**	206,730
Make good transferred to reserves	**(10)**	(19)
Actuarial gain / (loss) through equity	**2,376**	(2,367)
Transfers (to) / from the Australian Government		
Appropriation transfers from Official Public Account		
Annual appropriation for administered expenses (non-corporate Commonwealth entities and companies)	**47,536**	52,677 [1]
Annual appropriation for payment to corporate Commonwealth entities and companies	**143,948**	131,954
Transfers (to) Official Public Account	**(1,810)**	(7,613) [1]
Equity injection to corporate Commonwealth entities and companies	**37,610**	28,250
Closing assets less liabilities as at 30 June	**4,136,899**	4,155,811

[1] MOU arrangement with the Net Zero Economy Authority post establishment shows an increase in drawdown from and receipt to the Consolidated Revenue Fund compared to prior year. This was replaced with third party drawdown in the Central Budget Management System which concluded on 30 June 2025.

[2] For further information, refer to Note 4.1 Investments in corporate Commonwealth entities and companies.

Accounting Policy

Administered cash transfers to and from the Official Public Account

Revenue collected by PM&C for use by the Government rather than for the department is administered revenue. Cash received is transferred to the Official Public Account (OPA), held by the Department of Finance.

Conversely, cash is drawn from the OPA to make payments under appropriations on behalf of Government. These transfers to and from the OPA are adjustments to the cash held by PM&C and reported in the Administered Cash Flow Statement and in the Administered Reconciliation Schedule.

The above statement should be read in conjunction with the accompanying notes.

DEPARTMENT OF THE PRIME MINISTER AND CABINET
ADMINISTERED CASH FLOW STATEMENT
for the period ended 30 June 2026

	2026 $'000	2025 $'000
OPERATING ACTIVITIES		
Cash received		
GST received (net)	**1,270**	3,705
Other	**111**	351
Total cash received	**1,381**	4,056
Cash used		
Employees	**3,890**	3,241
Suppliers	**8,919**	12,410
Grant payments	**32,876**	30,788
Payments to corporate Commonwealth entities and companies	**143,948**	131,954
Interest payments on lease liabilities	**79**	55
Total cash used	**189,712**	178,448
Net cash (used by) operating activities	**(188,331)**	(174,392)
INVESTING ACTIVITIES		
Cash used		
Purchase of property, plant and equipment	**620**	2,210
Payments to corporate Commonwealth entities and companies	**37,610**	28,250
Total cash used	**38,230**	30,460
Net cash (used by) investing activities	**(38,230)**	(30,460)
FINANCING ACTIVITIES		
Cash used		
Principal payments of lease liabilities	**722**	416
Total cash used	**722**	416
Net cash (used by) financing activities	**(722)**	(416)
Net (decrease) in cash held	**(227,283)**	(205,268)
Cash and cash equivalents at the beginning of the reporting period	**-**	-
Cash from Official Public Account		
Appropriations	**229,094**	212,881[1]
Total cash from the Official Public Account	**229,094**	212,881
Cash to Official Public Account		
Appropriations	**(1,810)**	(7,613)[1]
Total cash to the Official Public Account	**(1,810)**	(7,613)
Cash and cash equivalents at the end of the reporting period	**1**	-

[1] MOU arrangement with the Net Zero Economy Authority post establishment shows an increase in drawdown from and receipt to the Consolidated Revenue Fund compared to prior year. This was replaced with third party drawdown in the Central Budget Management System which concluded on 30 June 2025.

The above statement should be read in conjunction with the accompanying notes.

DEPARTMENT OF THE PRIME MINISTER AND CABINET
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for the period ended 30 June 2026

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DEPARTMENT OF THE PRIME MINISTER AND CABINET
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2026

Overview

Objectives of the Department of the Prime Minister and Cabinet

The Department of the Prime Minister and Cabinet (PM&C) is a not-for-profit Australian Government controlled entity for the purposes of preparing the financial statements. The objective of the department is to provide policy advice and support to the Prime Minister, the Cabinet, Portfolio Ministers and Assistant Ministers on matters that are at the forefront of public and government administration.

The department administers grants and supports the Prime Minister's office on behalf of the Government.

The address of PM&C's registered office and principal place of business is as follows:

Andrew Fisher Building, 1 National Circuit, BARTON ACT 2600.

The continued existence of the entity in its present form and with its present programs is dependent on Government policy and on continuing funding by Parliament for the entity's administration and programs.

Basis of preparation of the financial statements

The financial statements are required by section 42 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

The financial statements have been prepared in accordance with:

- *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except where certain assets and liabilities are recorded at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars unless otherwise specified.

Except where stated below, administered items are accounted for on the same basis and using the same policies as for departmental items, including the application of Australian Accounting Standards.

Taxation

The department is exempt from all forms of taxation except Fringe Benefits Tax and Goods and Services Tax.

New Australian accounting standards

No new accounting standard has been adopted earlier than the application date.

Other new standards, revised standards, interpretations and amending standards that were issued prior to the sign-off date and are applicable to the current reporting period did not have material financial impact and are not expected to have a future material financial impact on the department's financial statements.

Events after reporting period

On 2 July 2026, the Machinery of Government (MoG) transfer of the Net Zero Economy Authority (the Authority) from the Department of the Prime Minister and Cabinet (PM&C).

Refer Note 8.2 Restructuring (footnote 2) for more information.

Prior period error

Torres Strait Regional Authority (TSRA) has updated its comparative 2025 net asset figure in its unaudited financial statements from $126.873 million to $116.913 million, following the identification of a prior period error in 2026. The flow on impacts has been reflected throughout the financial statements and disclosed in the relevant footnote. Refer to Note 4.1 Investments in corporate Commonwealth entities and companies.

For 2026, the adjustment has been reflected in the opening balance of the Administered Reconciliation Schedule.

DEPARTMENT OF THE PRIME MINISTER AND CABINET
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2026

1. Departmental financial performance

This section analyses the financial performance of the Department of the Prime Minister and Cabinet for the period ended 30 June 2026.

1.1. Expenses

	2026 $'000	2025 $'000
Note 1.1A: Employee benefits		
Wages and salaries	**149,609**	148,628
Superannuation		
Defined contribution plans	**20,536**	19,500
Defined benefit plans	**6,226**	6,333
Leave and other entitlements	**22,023**	20,476
Separation and redundancies	**1,188**	367
Other	**882**	864
Total employee benefits	**200,464**	196,168

Accounting Policy

Accounting policies for employee related expenses are contained in the People section.

Note 1.1B: Suppliers		
Goods and services		
Consultants, legal and contractors	**40,382**	29,428
Secondees	**2,730**	3,657
Equipment, repairs and maintenance	**378**	265
General expenses	**2,590**	3,816
Recruitment	**1,222**	1,755
Venue hire	**-**	23
Advertising and market research	**244**	465
Training	**3,110**	3,784
Office accommodation and facility management	**3,679**	3,686
Security	**1,007**	1,165
Information, communication and technology	**28,288**	27,074
Travel	**1,366**	2,092
Audit fees	**225**	213
Total goods and services	**85,221**	77,423
Goods supplied	**1,575**	2,398
Services rendered	**83,646**	75,025
Total goods and services supplied and rendered	**85,221**	77,423
Other suppliers		
Short-term leases	**71**	381
Workers compensation expenses	**447**	414
Total other supplier expenses	**518**	795
Total suppliers	**85,739**	78,218

The above lease disclosures should be read in conjunction with the accompanying notes 3.2 and 3.4.

Accounting Policy

Short-term leases and leases of low-value assets

PM&C has elected not to recognise right-of-use assets and lease liabilities over short-term leases where the lease term is 12 months or less or leases over low-value assets (less than $10,000 per asset). PM&C recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

	2026	2025
	$'000	$'000
Note 1.1C: Finance costs		
Interest on lease liabilities	**962**	1,073
Total finance costs	**962**	1,073

The above lease disclosures should be read in conjunction with the accompanying notes 1.1B, 3.2 and 3.5.

1.2. Own-source revenue

	2026 $'000	2025 $'000
Own-source revenue		
Note 1.2A: Revenue from contracts with customers		
Revenue from contracts with customers	**68,701**	48,844
Sales of goods	**71**	-
Total revenue from contracts with customers	**68,772**	48,844
Disaggregation of revenue from contracts with customers		
Delivery of services	**38,678**	33,662
Cost recovery	**30,094**	15,182
	68,772	48,844
Type of customer		
Government entities (related parties)	**68,338**	48,493
Non-government entities	**434**	351
	68,772	48,844
Timing of transfer of goods and services		
Over time	**68,772**	48,844
	68,772	48,844

Accounting Policy

Revenue from the sale of goods is recognised when control has been transferred to the buyer.

Revenue from agreements between PM&C and other related parties are recognised as per AASB 15 and revenue from appropriations and resources received free of charge are recognised as per AASB 1058.

PM&C's principal activity in generating own source revenue is through the delivery of corporate services to other Commonwealth agencies. Performance obligations are satisfied over time.

The transaction price is the total amount of consideration to which PM&C expects to be entitled in exchange for transferring promised goods or services to a customer. The consideration promised in a contract with a customer may include fixed amounts, variable amounts, or both.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance. Collectability of debts is reviewed at the end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

Note 1.2B: Resources received free of charge		
Seconded staff	**2,346**	3,729
Remuneration of auditors	**225**	213
Total resources received free of charge	**2,571**	3,942

Accounting Policy

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

DEPARTMENT OF THE PRIME MINISTER AND CABINET
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2026

2. Income and expenses administered on behalf of Government

This section analyses the activities that the Department of the Prime Minister and Cabinet does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

2.1. Administered – Expenses

	2026	2025
	$'000	$'000
Note 2.1A: Employee benefits		
Wages and salaries	**3,125**	2,658
Superannuation		
Defined contribution plans	**333**	328
Defined benefit plans	**153**	74
Leave and other entitlements	**570**	316
Separation and redundancies	**33**	-
Total employee benefits	**4,214**	3,376
Note 2.1B: Suppliers		
Goods and services		
Outsourced providers, contractors and consultants	**152**	313
Equipment, repairs and maintenance	**876**	729
Utilities	**172**	167
Commemorative occasions and gifts	**415**	199
Visitor functions and official residence	**218**	240
General expenses	**289**	345
Travel	**3,862**	2,726
Advertising and market research	**4**	3.735
Information, communication and technology	**102**	96
Total goods and services	**6,090**	8.550
Goods supplied	**898**	910
Services rendered	**5,192**	7,640
Total goods and services supplied and rendered	**6,090**	8,550
Other suppliers		
Workers compensation expenses	**9**	5
Total other supplier expenses	**9**	5
Total suppliers	**6,099**	8,555

	2026	2025
	$'000	$'000
Note 2.1C: Grants		
Public sector		
Australian Government entities	**15,979**	15,956
Private sector		
Non-profit organisations	**13,247**	10,805
Commercial entities	**3,650**	2,900
Total grants	**32,876**	29,661
Program 1.1 – Prime Minister and Cabinet	**32,876**	29,661
Total grants	**32,876**	29,661

Accounting Policy

PM&C administers a small number of grants on behalf of the Government. Grant expenses are recognised to the extent that (i) the services required to be performed by the grantee have been performed; or (ii) the grant eligibility criteria have been satisfied, but payments due have not been made.

Settlement is made according to the terms and conditions of each grant. This is usually within 30 days of performance or eligibility criteria being met.

Note 2.1D: Finance costs		
Service costs	**868**	836
Interest on lease liabilities	**79**	55
Total finance costs	**947**	891

The above lease disclosures should be read in conjunction with the accompanying accounting policy note 4.2 and note 4.3.

Note 2.1E: Payments to corporate Commonwealth entities and companies		
Aboriginal Hostels Limited	**46,490**	44,416
Australian Institute of Aboriginal and Torres Strait Islander Studies	**26,999**	29,343
Indigenous Business Australia	**10,785**	9,885
Indigenous Land and Sea Corporation	**10,071**	10,087
Torres Strait Regional Authority	**49,603**	38,223
Total payments to corporate Commonwealth entities and companies	**143,948**	131,954

Accounting Policy

Payments to corporate Commonwealth entities and companies from amounts appropriated for that purpose are classified as administered expenses, equity injections or loans of PM&C. The appropriation to PM&C is disclosed in section 5 Funding.

DEPARTMENT OF THE PRIME MINISTER AND CABINET
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2026

2.2. Administered – Income

	2026	2025
	$'000	$'000
Note 2.2A: Other revenue		
Return of grant funding	**115**	349
Other	**4**	-
Total other revenue	**119**	349

Accounting Policy

All administered revenue relates to ordinary activities performed by PM&C on behalf of the Government. As such, administered appropriations are not revenues of the individual entity. PM&C oversees distribution or expenditure of the funds as directed.

3. Departmental financial position

This section analyses the Department of the Prime Minister and Cabinet's assets used to generate financial performance and the operating liabilities incurred as a result. Employee related information is disclosed in the People section.

3.1. Financial assets

	2026 $'000	2025 $'000
Note 3.1: Trade and other receivables		
Goods and services receivables		
Goods and services	**13,007**	14,531
Total goods and services receivables	**13,007**	14,531
Appropriation receivables		
Existing programs	**72,001**	68,614
Total appropriation receivables	**72,001**	68,614
Other receivables		
Statutory receivables	**1,622**	1,171
Total other receivables	**1,622**	1,171
Total trade and other receivables (gross)	**86,630**	84,316
Less expected credit loss allowance		
Goods and services	**(27)**	-
Total expected credit loss allowance	**(27)**	-
Total trade and other receivables (net)	**86,603**	84,316

DEPARTMENT OF THE PRIME MINISTER AND CABINET
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2026

3.2. Non-financial assets

Note 3.2: Reconciliation of the opening and closing balances of property, plant and equipment and intangibles

	Buildings $'000	Leasehold improvements $'000	Plant and equipment $'000	Computer software internally developed $'000	Computer software purchased $'000	Total $'000
As at 1 July 2025						
Gross book value	-	-	-	43,758	227	**43,985**
Fair value	129,069	41,762	20,756	-	-	**191,587**
Work in progress	-	551	1,196	8,329	132	**10,208**
Accumulated depreciation/amortisation and impairment	(59,360)	(18,195)	(7,716)	(32,874)	(324)	**(118,469)**
Adjustment for rounding	(1)	(1)	3	(1)	-	**-**
Total as at 1 July 2025	**69,708**	**24,117**	**14,239**	**19,212**	**35**	**127,311**
Additions						
Purchase	-	767	7,255	5,687	6	**13,715**
Right-of-use assets	-	-	10	-	-	**10**
Revaluations recognised in other comprehensive income	-	705	749	-	-	**1,454**
Depreciation and amortisation	-	(3,594)	(4,943)	(3,836)	(12)	**(12,385)**
Depreciation on right-of-use assets	(9,559)	-	(40)	-	-	**(9,599)**
Write-down and impairment recognised in expenses	-	-	(2)	(346)	-	**(348)**
Total as at 30 June 2026	**60,149**	**21,995**	**17,268**	**20,717**	**29**	**120,158**
Total as at 30 June 2026 represented by						
Gross book value	-	-	-	49,481	280	**49,761**
Fair value	129,068	40,416	18,917	-	-	**188,401**
Work in progress	-	310	6,722	6,844	6	**13,882**
Accumulated depreciation, amortisation and impairment	(68,919)	(18,731)	(8,371)	(35,608)	(257)	**(131,886)**
Total as at 30 June 2026	**60,149**	**21,995**	**17,268**	**20,717**	**29**	**120,158**
Carrying amount of right-of-use assets [1]	60,149	-	25	-	-	60,174

[1] Relates to asset closing balance for right-of-use assets as at 30 June 2026.

Accounting Policy

Asset recognition threshold

Purchases of property, plant and equipment and intangibles are recognised initially at cost in the Statement of Financial Position, except for purchases costing less than $5,000, which are expensed in the year of acquisition (other than ICT assets where they form part of a net worth of assets which are significant in total).

The initial cost of an asset includes (where relevant) an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to makegood provisions in property leases taken up by PM&C where there exists an obligation to restore the asset to its original condition. These costs are included in the value of PM&C's property, plant and equipment with a corresponding provision for the makegood recognition.

Property, plant and equipment are subsequently measured at fair value.

Leased right-of-use (ROU) assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

On initial adoption of AASB 16 PM&C adjusted the ROU assets at the date of initial application by the amount of any provision for onerous leases recognised immediately before the date of initial application. Following initial application, an impairment review is undertaken for any right-of-use lease asset that shows indicators of impairment and an impairment loss is recognised against any right-of-use lease asset that is impaired.

Revaluations

Following initial recognition at cost, property, plant and equipment (excluding ROU assets) are carried at fair value (or an amount not materially different from fair value). Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from fair value as at the reporting date. The regularity of independent valuations depends upon volatility of movements in market values for the relevant assets.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/(deficit).

Fair values for each class of asset are determined as shown below:

Asset class	Fair value measurement
Buildings excluding leasehold improvements	Market selling price and depreciated replacement cost
Leasehold improvements	Depreciated replacement cost
Plant and equipment	Market selling price and depreciated replacement cost

Significant accounting judgements and estimates

In 2025-26, PM&C procured the services of independent valuation experts (Opteon) to perform a valuation of departmental property, plant and equipment and leasehold improvements as at 30 June 2026 via physical inspection.

The experts provided written assurance that the models developed to value assets are in compliance with accounting and valuation standards. The valuations also took into consideration that real estate markets and in particular certain niches in the market (unique properties such as those held by PM&C) are less volatile.

The valuation methodologies used (the market approach and the depreciated replacement cost method) have reflected current market conditions. PM&C will revalue its assets again in 2026-27.

PM&C tests its valuation model via internal management review at least once every 12 months. PM&C has a rolling revaluation plan in place which ensures assets are formally revalued at least once every three years. If a particular asset class experiences significant and volatile changes in fair value (i.e. where indicators suggest that the value of the class has changed materially since the previous reporting period), that class is subject to specific valuation in the reporting period, where practicable, regardless of the timing of the last specific valuation.

Accounting Policy (continued)

Assets that do not transact with enough frequency or transparency to develop objective opinions of value from observable market evidence are measured using the cost (depreciated replacement cost) approach. Professional judgement has been applied in calculating the consumed economic benefit or asset obsolescence relevant to the asset under construction.

All property, plant and equipment assets are valued on a recurring basis except for assets held for sale.

Upon revaluation, any accumulated depreciation is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount.

Intangibles

PM&C's intangibles comprise internally developed and purchased software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Impairment

All assets were assessed for impairment during 2025-26.

Where indications of impairment exist, the recoverable amount is estimated and an impairment adjustment loss made if the recoverable amount is less than its carrying amount.

Depreciation and amortisation

Depreciable assets are written-down to estimated residual value over its estimated useful life using, in all cases, the straight-line method of depreciation.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of asset are based on the following total useful lives for the current and prior reporting periods:

Asset class	Useful lives [1]
Buildings excluding leasehold improvements	6 to 50 years (2025: 6 to 50 years)
Leasehold improvements	Lease term (2025: Lease term)
Plant and equipment	1 to 50 years (2025: 1 to 50 years)
Artwork (Plant and equipment)	100 years (2025: 100 years)
Intangibles	2 to 7 years (2025: 2 to 7 years)

[1] Useful lives are in line with the department's asset policy.

The depreciation rates for ROU assets are based on the commencement date, to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

De-recognition

An item of property, plant and equipment is de-recognised upon disposal or when no further future economic benefits to the department from its use or disposal.

3.3. Prepayments

	2026	2025
	$'000	$'000
Note 3.3: Prepayments		
Prepayments	**5,270**	10,051
Total Prepayments	**5,270**	10,051

3.4. Payables

Note 3.4A: Suppliers		
Trade creditors and accruals	**9,947**	9,944
Total suppliers	**9,947**	9,944

Settlement usually made within 20 days.

Note 3.4B: Other payables		
Salaries, wages and superannuation	**6,338**	5,915
Unearned income	**795**	817
Other [1]	**5,807**	4,977
Total other payables	**12,940**	11,709

[1] Other category consists of paid parental leave, employee leave transfer clearing account, fringe benefit accrual and staff creditors.

Accounting Policy

Other financial liability include trade creditors and accruals and are recognised at amortised costs. Liabilities are recognised to the extent that the goods and services have been received (and irrespective of having been invoiced).

3.5. Interest bearing liabilities

	2026 $'000	2025 $'000
Note 3.5: Leases		
Lease liabilities		
Buildings	**70,769**	79,874
Plant and equipment	**25**	55
Total lease liabilities	**70,794**	79,929

Total cash outflows for leases for the year ended 30 June 2026 was $10.178 million (2025: $10.245 million).

Maturity analysis – contractual undiscounted cash flows		
Less than 12 months	**10,081**	10,103
Between one to five years	**43,742**	42,311
More than five years	**20,125**	31,630
Total leases	**73,948**	84,044

PM&C in its capacity as a lessee has a total of two property leases and three motor vehicle leases. The details of the two property leases are as follows.

1) One National Circuit, Barton, ACT – The lease has a remaining term of 6.64 years. There are no options to extend this lease and the lease expiry date is 16 February 2033.
2) Level 1, 10 National Circuit, Barton, ACT **–** The lease has a termination date of 31 July 2026 and will not be renewed.

The above lease disclosures should be read in conjunction with the accompanying notes 1.1B, 1.1C and 3.2.

Accounting Policy

For all new contracts entered, PM&C considers whether the contract is or contains a lease. A lease is defined as "a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration".

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the department's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is re-measured to reflect any reassessment or modification to the lease. When the lease liability is re-measured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the re-assessment or modification.

3.6. Make good provision

	Make good provision $'000	Total $'000
As at 1 July 2025	**556**	**556**
Amount used	**-**	**-**
Additional provisions made	**-**	**-**
Total as at 30 June 2026	**556**	**556**

4. Assets and liabilities administered on behalf of Government

This section analyses assets used to generate financial performance and the operating liabilities incurred as a result which the Department of the Prime Minister and Cabinet does not control, but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

4.1. Administered – Financial assets

	2026	2025
	$'000	$'000
Note 4.1: Investments in corporate Commonwealth entities and companies		
Equity interest in		
Aboriginal Hostels Limited	**158,063**	163,797
Anindilyakwa Land Council	**24,689**	21,735
Australian Institute of Aboriginal and Torres Strait Islander Studies	**82,110**	56,971
Central Land Council	**103,427**	104,011
Indigenous Land and Sea Corporation	**81,485**	360,933
Indigenous Business Australia	**2,365,055**	2,311,862
National Australia Day Council Limited	**1,837**	1,614
Northern Land Council	**140,793**	112,775
Outback Stores Pty Ltd	**64,825**	45,102
Tiwi Land Council	**8,706**	11,175
Torres Strait Regional Authority [1]	**123,063**	116,913
Wreck Bay Aboriginal Community Council	**144,355**	88,923
Aboriginal Investment NT	**762,760**	692,908
Total investments in corporate Commonwealth entities and companies	**4,061,168**	4,088,719

All investments in corporate Commonwealth entities and companies are expected to be recovered in more than 12 months.

[1] Torres Strait Regional Authority (TSRA) has updated its comparative 2025 net asset figure in its unaudited financial statements from $126.873 million to $116.913 million, following the identification of a prior period error in 2026. The flow on impacts has been reflected throughout the financial statements and disclosed in the relevant footnote. For 2026, the adjustment has been reflected in the opening balance of the Administered Reconciliation Schedule.

Investment in corporate Commonwealth entities and companies

The Australian Government holds a 100% equity interest in the following administered investments.

Aboriginal Hostels Limited

Provides temporary accommodation to Aboriginal and Torres Strait Islander people through a national network of accommodation facilities.

Australian Institute of Aboriginal and Torres Strait Islander Studies

The Australian Institute of Aboriginal and Torres Strait Islander Studies (AIATSIS) is a world renowned research, collections and publishing organisation and occupies a unique place at the nexus between the academic and cultural sectors, government, Indigenous communities, and the broader Australian public.

Land Councils

The Land Councils include:

- Anindilyakwa Land Council
- Central Land Council
- Northern Land Council
- Tiwi Land Council; and
- Wreck Bay Aboriginal Community Council

The Land Councils represent the Aboriginal people living in the area of the Land Council in the management of Aboriginal land in the area, and in relation to legislation concerning that land. The Land Councils also consult and protect the interests of traditional owners and take measures to assist in the protection of sacred sites in the area of the Land Council. Wreck Bay Aboriginal Community Council holds title to land and provides services to the Aboriginal community of Jervis Bay.

Indigenous Land and Sea Corporation

The Indigenous Land and Sea Corporation provides economic, environmental, social and cultural benefits for Aboriginal persons and Torres Strait Islanders by assisting in the acquisition and management of land and water related rights.

Indigenous Business Australia

Indigenous Business Australia assists and enhances Aboriginal and Torres Strait Islander self-management and economic self-sufficiency and aims to advance the commercial and economic interests of Aboriginal and Torres Strait Islander people by accumulating and using a substantial capital base for their benefit.

National Australia Day Council Limited

The National Australia Day Council promotes national pride, active citizenship and the observance and celebration of Australia Day; administration of the Australian of the Year awards, which includes awards for the Young Australian of the Year, the Senior Australian of the Year and Australia's Local Hero; distribution of grants to state and territory Australia Day Councils; and provision of recommendations and advice to the Australian Government on all matters relating to year-round national pride activities.

Outback Stores Pty Ltd

Outback Stores Pty Ltd improves access to affordable, healthy food for Indigenous communities, particularly in remote areas, through providing food supply and store management and support services.

Torres Strait Regional Authority

The Torres Strait Regional Authority formulates, implements and monitors the effectiveness of programs for Aboriginal and Torres Strait Islander people living in the Torres Strait and Northern Peninsula Area.

Investment in Commonwealth entities (continued)

Aboriginal Investment NT (formerly known as Northern Territory Aboriginal Investment Corporation)

Aboriginal Investment NT assists cultural maintenance and social well-being, economic self-sufficiency and self-management for the betterment of Aboriginal people living in the Northern Territory through investments, commercial enterprise, beneficial payments and other financial assistance.

Accounting Policy

Administered investments in subsidiaries are not consolidated because their consolidation is relevant only at the whole-of-government level.

Administered investments are classified through other comprehensive income and are measured at fair value as at 30 June 2026. Fair value has been taken to be the Government's proportional interest in the net assets as advised by the entities as at the end of the reporting period, recorded in the latest management accounts or unaudited financial statements provided.

DEPARTMENT OF THE PRIME MINISTER AND CABINET
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2026

4.2. Administered – Non-financial assets

Note 4.2: Reconciliation of the opening and closing balances of plant and equipment

	Land $'000	Buildings $'000	Leasehold improvements $'000	Plant and equipment $'000	Total $'000
As at 1 July 2025					
Fair value	78,100	13,393	1,674	1,757	**94,924**
Work in progress	-	53	3	318	**374**
Accumulated depreciation and impairment	-	(1,571)	(375)	(817)	**(2,763)**
Total as at 1 July 2025	**78,100**	**11,875**	**1,302**	**1,258**	**92,535**
Adjustment for rounding	-	3	(2)	-	**1**
Adjusted total as at 1 July 2025	**78,100**	**11,878**	**1,300**	**1,258**	**92,536**
Additions					
Purchases	-	134	-	486	**620**
Right-of-use assets	-	163	-	72	**235**
Revaluations recognised in other comprehensive income	5,400	404	66	81	**5,951**
Depreciation expense	-	(181)	(348)	(240)	**(769)**
Depreciation on right-of-use assets	-	(559)	-	(60)	**(619)**
Total as at 30 June 2026	**83,500**	**11,839**	**1,018**	**1,597**	**97,954**
Total as at 30 June 2026 represented by					
Fair value	83,500	13,834	1,166	2,227	**100,727**
Work in progress	-	66	-	222	**288**
Accumulated depreciation and impairment	-	(2,061)	(148)	(852)	**(3,061)**
Total as at 30 June 2026	**83,500**	**11,839**	**1,018**	**1,597**	**97,954**
Carrying amount of right-of-use assets [1]	-	1,368	-	68	1,436

[1] Relates to asset closing balance for right-of-use assets as at 30 June 2026.

Accounting Policy

Revaluation

In 2025-26, PM&C procured the services of independent valuation experts (Jones Lang LaSalle) to perform a desktop valuation of administered land, buildings and property, plant and equipment and leasehold improvements assets as at 30 June 2026.

The experts provided written assurance that the models developed to value assets are in compliance with accounting and valuation standards. The valuations also took into consideration that real estate markets and in particular certain niches in the market (unique properties such as those held by PM&C) are less volatile.

The valuation methodologies used (the market approach and the depreciated replacement cost method) have reflected current market conditions.

Depreciation

Depreciation rates applying to each class of depreciable asset are based on the following useful lives for the current and prior reporting periods.

Asset class	Useful lives [1]
Buildings excluding leasehold improvements	6 to 50 years (2025: 6 to 50 years)
Leasehold improvements	Lease term (2025: Lease term)
Plant and equipment	1 to 50 years (2025: 1 to 50 years)

[1] Useful lives are in line with the department's asset policy.

4.3. Administered – Interest bearing liabilities

	2026 $'000	2025 $'000
Note 4.3: Leases		
Lease liabilities		
Buildings	**1,907**	2,407
Plant and equipment	**69**	56
Total finance leases	**1,976**	2,463
Maturity analysis - contractual undiscounted cash flows		
Less than 12 months	**705**	820
Between one to five years	**1,336**	1,990
Total leases	**2,041**	2,810

Total cash outflows for leases for the year ended 30 June 2026 was $0.801 million (2025: $0.471 million).

PM&C in its capacity as a lessee has a total of four properties leases and five motor vehicle leases. The details of the four property leases are as follows.

1) Level 21 (part), 101 Collins Street Melbourne VIC – The lease has a remaining term of 1 year with the expiry date of 30 June 2027.
2) Level 9 (part), 224 Bunda Street Canberra ACT – The lease has a remaining term of 3.17 years with the expiry date of 30 August 2029. There is an option to extend the lease by five years.
3) Level 13 (part), 139 Macquarie Street Sydney NSW – The lease has a remaining term of 2.92 years with the expiry date of 31 May 2029.
4) Level 4 (part), Waterfront Place Brisbane QLD – The lease has a remaining term of 2.78 years with the expiry date of 8 Apr 2029.

The above lease disclosures should be read in conjunction with the accompanying notes 2.1D and 4.2.

4.4. Administered – Make good provision

	Make good provision $'000	Total $'000
As at 1 July 2025	**483**	**483**
Additional provision made [1]	**10**	**10**
Total as at 30 June 2026	**493**	**493**

[1] Make good provision made predominantly due to increased labour cost and building materials as at 30 June 2026, with indexation applied and discounted by the Australian Spot Bond Rate provided by Jones Lang LaSalle valuers.

5. Funding

This section identifies the Department of the Prime Minister and Cabinet funding structure.

5.1. Appropriations

Note 5.1A: Departmental annual and unspent appropriations

	2026	2025
	$'000	$'000
Ordinary annual services		
Annual Appropriation		
Operating [1]	**265,331**	273,631
Capital budget	**49,483**	23,411
Section 74 receipts	**102,401** [2, 3, 4]	80,236 [3]
Section 75 transfers (prior year)	**-**	(1,989) [3]
Section 75 transfers (current year)	**(1,884)** [4]	(45,127) [3]
Total available appropriation	**415,331**	330,162
Appropriation applied (current and prior years)	**(333,155)**	(329,904)
Variance	**82,176**	256
Opening unspent appropriation balance	**86,222**	91,157
Repeal of *Appropriation Act (No. 3) 2021-22* [5]	**-**	(5,193)
Repeal of *Appropriation Act (No. 1) 2022-23* [6]	**(12,188)**	-
Closing unspent appropriation balance	**156,210**	86,222
Balance comprises appropriations as follows:		
Appropriation Act (No. 1) 2022-23 [6]	**-**	12,188
Appropriation Act (No. 1) 2023-24 [7]	**3,823**	3,937
Appropriation Act (No. 1) 2023-24 – Capital Budget (DCB) – Non Operating	**9,034** [10]	9,034
Appropriation Act (No. 3) 2023-24	**9,241** [8]	3,416
Appropriation Act (No. 5) 2023-24	**356** [8]	356
Appropriation Act (No. 1) 2024-25 cash held by the department [12]	**-**	1,594
Appropriation Act (No. 1) 2024-25	**2,095** [9]	17,252
Appropriation Act (No. 1) 2024-25 – Capital Budget (DCB) – Non Operating	**342** [10]	342
Appropriation Act (No. 3) 2024-25	**-**	29,069
Appropriation Act (No. 3) 2024-25 – Capital Budget (DCB) – Non Operating	**9,028** [10]	9,034
Appropriation Act (No. 1) 2025-26 [11]	**46,347**	-
Appropriation Act (No. 1) 2025-26 – Capital Budget (DCB) – Non Operating [10]	**11,448**	-
Supply Act (No. 1) 2025-26 – Capital Budget (DCB) – Non Operating [10]	**2,107**	-
Appropriation Act (No. 3) 2025-26	**33,460**	-
Appropriation Act (No. 3) 2025-26 – Capital Budget (DCB) – Non Operating [10]	**22,251**	-
Appropriation Act (No. 5) 2025-26	**5,018**	-
Appropriation Act (No. 1) 2025-26 cash held by the department [12]	**1,660**	-
Total unspent appropriation - ordinary annual services	**156,210**	86,222

[1] Revenue from Government reported in the Statement of Comprehensive Income is $230.784 million. The difference relates to reclassification to DCB from *Appropriation Act (No. 1) 2025-2026* of $32.663 million (refer footnote 11).

[2] In 2025-26, the department changed the presentation of appropriations disclosed in the appropriation note to include GST amounts retained under section 74 of the PGPA Act. In prior years, retainable GST under section 74 of the PGPA Act was excluded from the appropriation note.

[3] Net Zero Economy Authority (the Authority) was established on 11 December 2024. Refer to Note 8.2 Restructuring. Section 74 includes $25.556 million (2025: $20.621 million) related to principal / agent relationship with the Authority.

[4] Defence and Veterans' Service Commission (DVSC) was established on 29 September 2025. Refer to Note 8.2 Restructuring. Section 74 includes $3.373 million related to principal / agent relationship with DVSC.

[5] Appropriations withheld under section 51 of the PGPA Act against *Appropriation Act (No. 3) 2021-2022* ($5.193 million) which relates to the 2022-23 restructure with the Attorney-General's Department.

[6] Appropriations withheld under section 51 of the PGPA Act ($12.188 million) against *Appropriation Act (No. 3) 2022-2023* relates to the 2023 QUAD Leader's Summit.

[7] The annual appropriations is shown inclusive of appropriations withheld under section 51 of the PGPA Act against *Appropriation Act (No.3) 2023-2024* ($3.823 million) which relates to reclassification to administered funding.

[8] The annual appropriations is shown inclusive of appropriations withheld under section 51 of the PGPA Act against *Appropriation Act (No.1 and No.5) 2023-2024* ($9.241 million and $0.356 million) which relates to the ASEAN and COVID19 Inquiry taskforces.

[9] The annual appropriations is shown inclusive of appropriations withheld under section 51 of the PGPA Act against *Appropriation Act (No.1) 2024-2025* ($0.095 million) which relates to the transfer of COO Secretariat to APSC and ($2.000 million) relates to quarantining of PM&C additional resourcing measures.

[10] The annual appropriations is shown inclusive of appropriations withheld under section 51 of the PGPA Act against *Appropriation Act (No.1) 2023-2024 Capital Budget* ($9.034 million), *Appropriation Act (No.1) 2024-2025 Capital Budget* ($0.342 million), *Appropriation Act (No.3) 2024-2025 Capital Budget (DCB)* ($9.028 million), *Supply Act (No.1) 2025-2026 Capital Budget (DCB)* ($2.107 million), *Appropriation Act (No.1) 2025-2026 Capital Budget (DCB)* ($11.448 million) and *Appropriation Act (No.3) 2025-2026 Capital Budget (DCB)* ($2.412 million) which relates to the reprofiling of DCB.

[11] The annual appropriations is shown inclusive of appropriations withheld under section 51 of the PGPA Act against *Appropriation Act (No.1) 2025-2026* ($32.663 million) which relates to reclassification to DCB.

[12] Cash held by the department. Refer to 'Cash and cash equivalents'.

Note 5.1B: Administered annual and unspent appropriations

	2026	2025
	$'000	$'000
Ordinary annual services		
Annual Appropriation		
Operating	**44,198**	53,292
Capital budget	**4,560**	3,552
Payments to corporate Commonwealth entities/companies	**143,948**	131,954
Section 75 transfers (current year)	**-**	(5,115) [1]
Total available appropriation	**192,706**	183,683
Appropriation applied (current and prior years)	**(189,524)**	(182,023)
Variance	**3,182**	1,660
Opening unspent appropriation balance	**14,986**	20,977
Repeal of *Annual Appropriation Acts 2021-22*	**-**	(7,651)
Repeal of *Annual Appropriation Acts 2022-23*	**(743)**	-
Closing unspent appropriation balance	**17,425**	14,986
Balance comprises appropriations as follows:		
Supply Act (No. 3) 2022-23– Capital Budget (DCB) – Non Operating	**-**	742
Appropriation Act (No. 1) 2023-24 [2, 3]	**4,050**	4,050
Appropriation Act (No. 1) 2023-24 – Capital Budget (DCB) – Non Operating [4]	**1,749**	1,749
Appropriation Act (No. 3) 2023-24	**493**	493
Appropriation Act (No. 5) 2023-24	**939**	939
Appropriation Act (No. 1) 2024-25	**3,337** [3]	5,546
Appropriation Act (No. 3) 2024-25	**124**	124
Appropriation Act (No. 3) 2024-25 – Capital Budget (DCB) – Non Operating [4]	**1,343**	1,343
Appropriation Act (No. 1) 2025-26	**1,273**	-
Appropriation Act (No. 1) 2025-26 – Capital Budget (DCB) – Non Operating	**1,256**	-
Appropriation Act (No. 3) 2025-26	**177**	-
Appropriation Act (No. 3) 2025-26 – Capital Budget (DCB) – Non Operating	**1,343**	-
Supply Act (No. 1) 2025-26 – Capital Budget (DCB) – Non Operating	**1,341**	-
Appropriation Act (No. 1) 2025-26 cash held by the department	**1**	-
Total unspent appropriation - ordinary annual services	**17,426**	14,986
Other services		
Annual Appropriation		
Payments to corporate Commonwealth entities/companies	**37,610**	28,250
Total available appropriation	**37,610**	28,250
Opening unspent corporate Commonwealth Entity Payments	**2,000**	
Unspent corporate Commonwealth Entity Payments 2024-25 [5]	**-**	2,000
Total unspent appropriation	**19,426**	16,986

[1] Net Zero Economy Agency was abolished as an Executive Agency in the Department of the Prime Minister and Cabinet with effect 11 December 2024, in line with the establishment of the Net Zero Economy Authority (the Authority) on the same date. Refer to Note 8.2 Restructuring.

[2] The annual appropriations is shown inclusive of appropriations withheld under section 51 of the PGPA Act against *Appropriation Act (No.1) 2023-24* ($0.860 million) which relates to re-profiling of administered grants.

[3] The annual appropriations is shown inclusive of appropriations withheld under section 51 of the PGPA Act against *Appropriation Act (No.1) 2023-24* ($3.190 million) and *Appropriation Act (No.1) 2024-25* ($3.337 million) which relates to Social Impact Investing transferred to Department of Social Services.

[4] The annual appropriations is shown inclusive of appropriations withheld under section 51 of the PGPA Act against *Appropriation Act (No.1) 2023-24 Capital Budget* ($1.749 million) and *Appropriation Act (No.3) 2024-25 Capital Budget* ($1.343 million) which relates to re-profiling of ACB.

[5] This relates to appropriation not yet drawn down by Indigenous Business Australia as the associated First Nations Economic Empowerment policy partnership is currently under negotiation.

Accounting Policy

Revenue from Government – departmental
Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as revenue from Government when PM&C gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

Note 5.1C: Disclosure by agent in relation to annual appropriations ('recoverable GST exclusive')

Payments are made from appropriations administered by other entities. The related revenue, expense, assets, liabilities and cash flows are disclosed in the financial statements of the relevant government entity which is responsible for the outcomes to which the items relate.

Entity	**Total receipts 2026 $'000**	**Total payments 2026 $'000**	Total receipts 2025 $'000	Total payments 2025 $'000	**Purpose of payment**
Net Zero Economy Authority	-	-	50	50	Third party drawing rights concluded on the 30 June 2025 due to the principal / agent relationship with the Authority. Refer Note 5.1B Administered annual and unspent appropriations.

5.2. Special Accounts

For the year ended 30 June 2026, the Services for Other Entities and Trust Moneys [1] account had a $22.00 receipt balance.

For the year ended 30 June 2025, the Services for Other Entities and Trust Moneys [1] account had a $50.05 receipt balance

[1] *Appropriation: Public Governance, Performance and Accountability Act 2013; section 78*
Establishing Instrument: PGPA Act Determination (SOETM Special Account 2018).
Purpose: This account was created to disburse amounts held on trust or otherwise for the benefit of a person other than the Commonwealth.
This account is non-interest bearing.

5.3. Special Appropriations

There was no appropriation applied against *Public Governance, Performance and Accountability Act 2013; section 77* in 2025-26 or 2024-25.

6. People

This section describes a range of employment and post-employment benefits provided to our people.

6.1. Employee provisions

	2026	2025
	$'000	$'000
Note 6.1A: Employee provisions		
Annual leave	**22,192**	21,450
Long service leave	**38,104**	33,503
Total employee provisions	**60,296**	54,953

Accounting policy and significant accounting judgements

Employee benefits

Liabilities for short-term employee benefits and termination benefits due within 12 months of the end of the reporting period are measured at their nominal amounts.

Leave

The liability for employee benefits includes provision for annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees of PM&C is estimated to be less than the annual entitlement for sick leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including PM&C's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been determined by reference to the work of an actuary. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Separation and redundancy

A liability is made for separation and redundancy benefit payments. PM&C recognises a liability for termination when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations. Once an employee accepts a redundancy and is terminated by the COO (delegate) under section 29 of the *Public Service Act 1999* on the grounds that they are excess to requirements, the employee is entitled to two weeks salary for each completed year of continuous service, plus pro-rata payment for completed months of service since the last completed year of service. The minimum amount payable is four weeks and the maximum is 48 weeks salary.

Superannuation

PM&C staff are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), the PSS accumulation plan (PSSap) or another fund of their choice.

The CSS and PSS are defined benefit schemes for the Commonwealth. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes.

PM&C makes employer contributions to the employees' superannuation scheme. For Commonwealth defined benefits schemes, these rates are determined by an actuary to be sufficient to meet the current cost to the Government. PM&C accounts for the contributions as if they were contributions to defined contribution plans.

	2026	2025
	$'000	$'000
Note 6.1B: Administered employee provisions		
Annual leave	**388**	322
Long service leave	**695**	519
Total employee provisions	**1,083**	841

Accounting Policy

The expense and liabilities for services rendered by staff employed in the Prime Minister's Official Establishments and in support of former Governors-General are recognised as administered items.

Note 6.1C: Non-cash benefits – former Governors-General benefits		
Non-cash benefits – former Governors-General	**18,298**	21,023
Total non-cash benefits – former Governors-General benefits	**18,298**	21,023
Changes in the value of the defined benefit obligations are as follows:		
Net liability at 1 July 2025	**21,023**	19,256
Current service cost	**-**	-
Finance costs	**868**	836
Actuarial (gain) / losses	**(2,376)**	2,367
Benefits paid	**(1,217)**	(1,436)
Net liability at 30 June 2026	**18,298**	21,023
Principal actuarial assumptions at the reporting date (expressed as weighted averages):		
Discount rate at 30 June 2026	**4.74%**	4.13%
Future salary increases	**3.70%**	3.70%
Inflation rate	**2.50%**	2.50%
Rate of expenditure slow down over time	**2.00%**	2.00%

Accounting Policy

Former Governors-General benefits

PM&C has responsibility for the administration of non-cash benefits provided to former Governors-General. These entitlements are regarded as post-employment benefits and represent the provision of office facilities, administrative support and transport.

The liability for these benefits is calculated annually as the present value of future benefit obligations. Actuarial gains or losses are recognised in equity in the year in which they occur. Interest on the liability is recognised in the surplus / (deficit).

Significant accounting judgements and estimates

The provision for non-cash former Governors-General entitlements relate to post-employment benefits such as office facilities, administrative support and transport. The future liability for these benefits is based on the actuarial assessment determined by the Australian Government Actuary, which is performed annually.

6.2. Key management personnel remuneration

	2026	2025
	$'000	$'000
Short-term employee benefits	**3,899**	3,437
Post-employment benefits	**564**	427
Other long-term employee benefits	**115**	166
Total key management personnel remuneration expenses [1]	**4,578**	4,030

Key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of the department. The department has determined the KMP to be members of the Executive Board (the Secretary, Deputy Secretaries and Executive Director, Office for Women), Chief Operating Officer and the Deputy Secretaries leading significant taskforces.

The total number of KMP included in the above table is 15 (2025: 11).

Key management personnel on acting arrangements are included where the length of the arrangement is longer than 2 months.

The increase in the total number of KMP is due to organisation restructure (Chief Operating Officer position being reclassified to First Assistant Secretary - Corporate, the appointment of an additional Deputy Secretary and the establishment of the Fuel Supply Taskforce [2].

The department also had an increase in the number of applicable acting arrangements throughout the year, which contributed to an increase in total numbers of KMP.

The number of KMP roles is 9 (2025: 6)

[1] Excludes remuneration and other benefits of the Portfolio Ministers as these are set by the Remuneration Tribunal and are not paid by PM&C.
[2] Fuel Supply Taskforce Coordinator is a departmental appointment.

6.3. Related party disclosures

PM&C is an Australian Government controlled entity. Related parties to PM&C are key management personnel including the Portfolio Ministers, and Cabinet Ministers.

Significant transactions with related parties can include:

- the payments of grants or loans
- purchases of goods and services
- asset purchases, sales transfers or leases
- debts forgiven, and
- guarantees.

Transactions with related parties

No transactions with related parties were identified during the 2025-26 financial year.

7. Managing uncertainties

This section analyses how the Department of the Prime Minister and Cabinet manages financial risks within its operating environment.

7.1. Contingent assets and liabilities

Note 7.1A: Contingent assets and liabilities

Quantifiable contingencies
The department holds no legal quantifiable contingent assets or liabilities as at 30 June 2026 (2025: nil).

Unquantifiable contingencies
As at 30 June 2026, there is one open legal matter relating to a range of legal issues with varying probabilities of success (2025: two). It is not possible to estimate the amounts of any eventual receipts or payments that may be received or made in relation to these claims.

Accounting Policy

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position but are reported in the relevant schedules and notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when the probability of settlement is greater than remote.

Note 7.1B: Administered contingent assets and liabilities

PM&C is not aware of any material administered quantifiable or unquantifiable contingent assets or liabilities as at 30 June 2026.

7.2. Financial instruments

	2026 $'000	2025 $'000
Note 7.2A: Categories of financial instruments		
Financial assets at amortised cost		
Cash and cash equivalents	**1,660**	1,594
Goods and services receivables (net)	**5,370**	7,312
Accrued revenue	**8,555**	4,066
Total financial assets at amortised cost	**15,585**	12,972
Total financial assets	**15,585**	12,972
Financial liabilities		
Financial liabilities measured at amortised cost		
Trade creditors and accruals	**9,947**	9,944
Total financial liabilities measured at amortised cost	**9,947**	9,944
Total financial liabilities	**9,947**	9,944
Note 7.2B: Net gains or losses on financial assets		
Financial assets at amortised cost		
Impairment	**27**	-
Reversal of impairment	**-**	(145)
Net gain / (loss) on financial assets at amortised cost	**27**	(145)

Accounting Policy

Impairment of financial assets

Financial assets are assessed for impairment at the end of each reporting period based on expected credit losses. Using the general approach, the loss allowance is based on an amount equal to lifetime expected credit losses where risk has significantly increased, or an amount equal to 12-month expected credit losses if risk has not increased. The simplified approach for trade and contract receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

Financial liabilities

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

Financial liabilities are recognised and derecognised upon trade date.

Settlement of supplier payables is usually made within 20 days.

The relevant government bond rate has been used to discount non-current liabilities.

7.3. Administered – Financial instruments

	2026 $'000	2025 $'000
Note 7.3A: Categories of financial instruments		
Financial assets at amortised cost		
Cash at bank	**1**	-
Goods and services receivable (net)	**8**	-
Total financial assets at amortised cost	**9**	-
Financial assets at fair value through other comprehensive income		
Investments in corporate Commonwealth entities [1]	**4,061,168**	4,088,719
Total financial assets at fair value through other comprehensive income	**4,061,168**	4,088,719
Total financial assets	**4,061,177**	4,088,719
Financial liabilities		
Financial liabilities measured at amortised cost		
Trade creditors and accruals	**701**	577
Total financial liabilities measured at amortised cost	**701**	577
Total financial liabilities	**701**	577
Note 7.3B: Net gains or losses on financial instruments		
Investment in equity instruments at fair value through other comprehensive income		
Changes in investments in corporate Commonwealth entities [1]	**(65,161)**	180,503
Net (losses) / gain on investments in equity instruments at fair value through other comprehensive income	**(65,161)**	180,503

[1] For further information, refer to Note 4.1 Investments in corporate Commonwealth entities and companies.

8. Other information

8.1. Current/non-current distinction for assets and liabilities

	2026 $'000	2025 $'000
Note 8.1A: Current/non-current distinction for assets and liabilities		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	**1,660**	1,594
Trade and other receivables	**86,603**	84,316
Prepayments	**4,900**	8,974
Accrued revenue	**8,555**	4,066
Total no more than 12 months	**101,718**	98,950
More than 12 months		
Leasehold improvements	**21,995**	24,117
Buildings	**60,149**	69,708
Plant and equipment	**17,268**	14,238
Intangibles	**20,746**	19,248
Prepayments	**370**	1,077
Total more than 12 months	**120,528**	128,388
Total assets	**222,246**	227,338
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	**9,947**	9,944
Other payables	**12,940**	11,709
Leases	**9,236**	9,141
Employee leave	**18,560**	15,545
Total no more than 12 months	**50,683**	46,339
More than 12 months		
Leases	**61,558**	70,788
Employee leave	**41,736**	39,408
Make good provision	**556**	556
Total more than 12 months	**103,850**	110,752
Total liabilities	**154,533**	157,091

	2026 $'000	2025 $'000
Note 8.1B: Administered – Current/non-current distinction for assets and liabilities		
Assets expected to be recovered in:		
No more than 12 months		
Cash at bank	**1**	-
Trade and other receivables	**415**	45
Prepayments	**80**	65
Total no more than 12 months	**496**	110
More than 12 months		
Property, plant and equipment	**97,954**	92,535
Investments in corporate Commonwealth entities [2]	**4,061,168**	4,088,719
Total more than 12 months	**4,159,122**	4,181,254
Total assets	**4,159,618**	4,181,364
Liabilities expected to be settled in:		
No more than 12 months		
Trade creditors and accruals	**701**	577
Other payables	**168**	166
Leases	**767**	699
Employee provisions	**327**	234
Non-cash benefits – former Governors-General [1]	**941**	1,610
Make good provisions	**132**	127
Total no more than 12 months	**3,036**	3,413
More than 12 months		
Leases	**1,208**	1,764
Employee provisions	**756**	607
Non-cash benefits – former Governors-General [1]	**17,357**	19,413
Make good provisions	**362**	356
Total more than 12 months	**19,683**	22,140
Total liabilities	**22,719**	25,553

[1] The department have reassessed and provided the split according to the actuarial estimation made each year.
[2] For further information, refer to Note 4.1 Investments in corporate Commonwealth entities and companies.

DEPARTMENT OF THE PRIME MINISTER AND CABINET
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2026

8.2. Restructuring

On 29 September 2025, the Defence and Veterans' Service Commission (DVSC) was established, a non-corporate Commonwealth entity, through the *Defence Act 1903* to provide independent oversight and evidence-based advice to government on reforms to improve suicide prevention and wellbeing outcomes for serving and ex-serving Australian Defence Force members.

	2026		2025
	Defence and Veterans' Service Commission [1]	**Net Zero Economy Authority [2]**	Net Zero Economy Authority [2]
	$'000	**$'000**	$'000
FUNCTION RELINQUISHED			
Assets relinquished			
Appropriation receivable	-	-	1,989
Appropriation receivable - DCB	-	-	2,086
Intangibles	-	-	-
Total assets relinquished	-	-	4,075
Liabilities relinquished			
Employee provisions	-	-	-
Supplier payables	-	-	-
Total liabilities relinquished	-	-	-
Net assets relinquished	-	-	4,075

[1] Defence and Veterans' Service Commission (DVSC) was established on the 29 September 2025. Total 2025-26 appropriation transferred to DVSC is separately disclosed in Note 5.1 Appropriations. DVSC staff are treated as secondees to DVSC. The accounting treatment and revenue recognition associated with secondees are outlined in Note 1.2A and the Departmental Budget Commentary.

[2] On 2 July 2026, the Machinery of Government (MoG) transfer of the Net Zero Economy Authority (the Authority) from the Department of the Prime Minister and Cabinet (PM&C) was finalised, including the transfer of staff from PM&C to the Authority under section 72 of the Public Service Act 1999 (PS Act). The transfer of associated assets and liabilities from PM&C to the Authority occurred on 26 August 2026. The transfer of appropriations under section 75 of the Public Governance, Performance and Accountability Act 2013 (PGPA Act) had previously occurred on the Authority's establishment date of 11 December 2024. As part of the transfer, total asset of $5.746 million and total liabilities of $5.452 million were transferred from PM&C to the Authority.

Appendices

Appendix A: Workforce statistics

Tables A1 to A14 provide statistics on PM&C's workforce for 2025–26, along with comparative statistics from the previous reporting period. Staffing figures include all ongoing, non-ongoing and casual APS employees, including those on secondment to the Net Zero Economy Authority and the Defence and Veterans' Service Commission.

Tables A15 and A16 provide additional information on remuneration for key management personnel and senior executives.

Table A1: All ongoing employees, at 30 June 2026

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
Location*	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	
NSW	17	1	**18**	27	3	**30**	-	-	**-**	-	-	**-**	-	-	**-**	**48**
QLD	1	-	**1**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**1**
SA	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
TAS	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
VIC	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
WA	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
ACT	391	11	**402**	723	124	**847**	-	-	**-**	-	-	**-**	-	-	**4**	**1,253**
NT	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
External territories	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
Overseas	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
Total	**409**	**12**	**421**	**750**	**127**	**877**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4**	**1,302**

* Most ongoing roles at PM&C are ACT based. The table reflects employees whose role requires them to be located outside the ACT; it does not include employees who may have flexible work arrangements in place to work 100% from a location outside the ACT.

Table A2: All ongoing employees, at 30 June 2025

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
Location*	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	
NSW	14	-	**14**	21	2	**23**	-	-	**-**	-	-	**-**	-	-	**-**	**37**
QLD	1	-	**1**	-	-	-	-	-	**-**	-	-	**-**	-	-	**-**	**1**
SA	-	-	-	-	-	-	-	-	**-**	-	-	**-**	-	-	**-**	**-**
TAS	-	-	-	-	-	-	-	-	**-**	-	-	**-**	-	-	**-**	**-**
VIC	-	-	-	-	-	-	-	-	**-**	-	-	**-**	-	-	**-**	**-**
WA	-	-	-	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
ACT	393	14	**407**	756	130	**886**	-	-	**-**	-	-	**-**	-	-	**4**	**1,297**
NT	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
External territories	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
Overseas	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
Total	**408**	**14**	**422**	**777**	**132**	**909**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4**	**1,335**

* Most ongoing roles at PM&C are ACT based. The table reflects employees whose role requires them to be located outside the ACT; it does not include employees who may have flexible work arrangements in place to work 100% from a location outside the ACT.

Table A3: All non-ongoing employees, at 30 June 2026

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
Location*	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	
NSW	1	-	**1**	2	-	**2**	-	-	**-**	-	-	**-**	-	-	**-**	**3**
QLD	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
SA	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
TAS	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
VIC	1	-	**1**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**1**
WA	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
ACT	21	-	**21**	15	-	**15**	-	-	**-**	-	-	**-**	-	-	**1**	**37**
NT	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
External territories	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
Overseas	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
Total	**23**	**-**	**23**	**17**	**-**	**17**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1**	**41**

* Most non-ongoing roles at PM&C are ACT based. The table reflects employees whose role requires them to be located outside the ACT; it does not include employees who may have flexible work arrangements in place to work 100% from a location outside the ACT.

Table A4: All non-ongoing employees, at 30 June 2025

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
Location*	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	
NSW	2	-	**2**	4	-	**4**	-	-	**-**	-	-	**-**	-	-	**-**	**6**
QLD	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
SA	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
TAS	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
VIC	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
WA	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
ACT	5	2	**7**	14	5	**19**	-	-	**-**	-	-	**-**	-	-	**-**	**26**
NT	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
External territories	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
Overseas	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
Total	**7**	**2**	**9**	**18**	**5**	**23**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**32**

* Most non-ongoing roles at PM&C are ACT based. The table reflects employees whose role requires them to be located outside the ACT; it does not include employees who may have flexible work arrangements in place to work 100% from a location outside the ACT.

Table A5: APS ongoing employees, at 30 June 2026

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
Level	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	
SES 3	3	-	**3**	4	-	**4**	-	-	**-**	-	-	**-**	-	-	**-**	**7**
SES 2	9	-	**9**	14	-	**14**	-	-	**-**	-	-	**-**	-	-	**-**	**23**
SES 1	30	1	**31**	48	2	**50**	-	-	**-**	-	-	**-**	-	-	**-**	**81**
EL 2	76	1	**77**	147	32	**179**	-	-	**-**	-	-	**-**	-	-	**-**	**256**
EL 1	145	8	**153**	269	47	**316**	-	-	**-**	-	-	**-**	-	-	**-**	**469**
APS 6	86	1	**87**	154	31	**185**	-	-	**-**	-	-	**-**	-	-	**-**	**272**
APS 5	38	-	**38**	73	12	**85**	-	-	**-**	-	-	**-**	-	-	**-**	**123**
APS 4	10	-	**10**	25	1	**26**	-	-	**-**	-	-	**-**	-	-	**-**	**36**
APS 3	9	-	**9**	15	2	**17**	-	-	**-**	-	-	**-**	-	-	**-**	**26**
APS 2	1	1	**2**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**2**
APS 1	2	-	**2**	1	-	**1**	-	-	**-**	-	-	**-**	-	-	**-**	**3**
Other	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
Total*	**409**	**12**	**421**	**750**	**127**	**877**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4**	**1,302**

* To avoid unintentional identification, data for 4 employees who did not identify as man/male or woman/female have not been disaggregated by classification level in this table, but are included in the overall total.

Table A6: APS ongoing employees, at 30 June 2025

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
Level	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	
SES 3	4	-	**4**	4	-	**4**	-	-	**-**	-	-	**-**	-	-	**-**	**8**
SES 2	7	-	**7**	16	-	**16**	-	-	**-**	-	-	**-**	-	-	**-**	**23**
SES 1	30	1	**31**	37	2	**39**	-	-	**-**	-	-	**-**	-	-	**-**	**70**
EL 2	68	2	**70**	155	26	**181**	-	-	**-**	-	-	**-**	-	-	**-**	**251**
EL 1	143	8	**151**	257	53	**310**	-	-	**-**	-	-	**-**	-	-	**-**	**461**
APS 6	90	1	**91**	174	30	**204**	-	-	**-**	-	-	**-**	-	-	**-**	**295**
APS 5	43	1	**44**	90	15	**105**	-	-	**-**	-	-	**-**	-	-	**-**	**149**
APS 4	9	-	**9**	27	5	**32**	-	-	**-**	-	-	**-**	-	-	**-**	**41**
APS 3	12	-	**12**	16	1	**17**	-	-	**-**	-	-	**-**	-	-	**-**	**29**
APS 2	-	1	**1**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**1**
APS 1	2	-	**2**	1	-	**1**	-	-	**-**	-	-	**-**	-	-	**-**	**3**
Other	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
Total*	**408**	**14**	**422**	**777**	**132**	**909**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4**	**1,335**

* To avoid unintentional identification, data for 4 employees who did not identify as man/male or woman/female have not been disaggregated by classification level in this table, but are included in the overall total.

Table A7: APS non-ongoing employees, at 30 June 2026

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
Level	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	
SES 3	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
SES 2	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
SES 1	1	-	**1**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**1**
EL 2	1	-	**1**	2	-	**2**	-	-	**-**	-	-	**-**	-	-	**-**	**3**
EL 1	7	-	**7**	3	-	**3**	-	-	**-**	-	-	**-**	-	-	**-**	**10**
APS 6	5	-	**5**	3	-	**3**	-	-	**-**	-	-	**-**	-	-	**-**	**8**
APS 5	6	-	**6**	1	-	**1**	-	-	**-**	-	-	**-**	-	-	**-**	**7**
APS 4	3	-	**3**	8	-	**8**	-	-	**-**	-	-	**-**	-	-	**-**	**11**
APS 3	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
APS 2	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
APS 1	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
Other	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
Total*	**23**	**-**	**23**	**17**	**-**	**17**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1**	**41**

* To avoid unintentional identification, data for 4 employees who did not identify as man/male or woman/female have not been disaggregated by classification level in this table, but are included in the overall total.

Table A8: APS non-ongoing employees, at 30 June 2025

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
Level	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	**Full time**	**Part time**	**Total**	
SES 3	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
SES 2	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
SES 1	1	-	**1**	1	-	**1**	-	-	**-**	-	-	**-**	-	-	**-**	**2**
EL 2	-	-	**-**	-	1	**1**	-	-	**-**	-	-	**-**	-	-	**-**	**1**
EL 1	2	1	**3**	9	-	**9**	-	-	**-**	-	-	**-**	-	-	**-**	**12**
APS 6	1	-	**1**	3	1	**4**	-	-	**-**	-	-	**-**	-	-	**-**	**5**
APS 5	2	-	**2**	3	-	**3**	-	-	**-**	-	-	**-**	-	-	**-**	**5**
APS 4	1	1	**2**	2	2	**4**	-	-	**-**	-	-	**-**	-	-	**-**	**6**
APS 3	-	-	**-**	-	1	**1**	-	-	**-**	-	-	**-**	-	-	**-**	**1**
APS 2	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
APS 1	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
Other	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	-	**-**	**-**
Total	**7**	**2**	**9**	**18**	**5**	**23**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**32**

Table A9: APS employees, by full-time and part-time status, at 30 June 2026

	Ongoing			Non-ongoing			Total
Level	**Full time**	**Part time**	**Total ongoing**	**Full time**	**Part time**	**Total non-ongoing**	
SES 3	7	-	**7**	-	-	**-**	**7**
SES 2	23	-	**23**	-	-	**-**	**23**
SES 1	78	3	**81**	1	-	**1**	**82**
EL 2	223	33	**256**	3	-	**3**	**259**
EL 1	415	55	**470**	10	-	**10**	**480**
APS 6	242	32	**274**	8	-	**8**	**282**
APS 5	112	12	**124**	8	-	**8**	**132**
APS 4	35	1	**36**	11	-	**11**	**47**
APS 3	24	2	**26**	-	-	**-**	**26**
APS 2	1	1	**2**	-	-	**-**	**2**
APS 1	3	-	**3**	-	-	**-**	**3**
Other	-	-	**-**	-	-	**-**	**-**
Total*	**1,163**	**139**	**1,302**	**41**	**-**	**41**	**1,382**

* The total number is inclusive of 39 casual employees.

Table A10: APS employees, by full-time and part-time status, at 30 June 2025

	Ongoing			Non-ongoing			Total
Level	Full time	Part time	Total ongoing	Full time	Part time	Total non-ongoing	
SES 3	8	-	**8**	-	-	**-**	**8**
SES 2	23	-	**23**	-	-	**-**	**23**
SES 1	67	3	**70**	2	-	**2**	**72**
EL 2	223	28	**251**	-	1	**1**	**252**
EL 1	401	61	**462**	11	1	**12**	**474**
APS 6	266	31	**297**	4	1	**5**	**302**
APS 5	133	16	**149**	5	-	**5**	**154**
APS 4	36	5	**41**	3	3	**6**	**47**
APS 3	29	1	**30**	-	1	**1**	**31**
APS 2	-	1	**1**	-	-	**-**	**1**
APS 1	3	-	**3**	-	-	**-**	**3**
Other	-	-	**-**	-	-	**-**	**-**
Total*	**1,189**	**146**	**1,335**	**25**	**7**	**32**	**1,406**

* The total number is inclusive of 39 casual employees.

Table A11: APS employment type, by location, at 30 June 2026

Location	Ongoing	Non-ongoing	Total
NSW	48	3	51
QLD	1	-	1
SA	-	-	-
TAS	-	-	-
VIC	-	1	1
WA	-	-	-
ACT	1,253	37	1,290
NT	-	-	-
External territories	-	-	-
Overseas	-	-	-
Total*	**1,302**	**41**	**1,382**

* Total PM&C headcount (1,382) is inclusive of 39 casual employees.

Table A12: APS employment type, by location, at 30 June 2025

Location	Ongoing	Non-ongoing	Total
NSW	37	6	43
QLD	1	-	1
SA	-	-	
TAS	-	-	-
VIC	-	-	-
WA	-	-	-
ACT	1,297	26	1,323
NT	-	-	-
External territories	-	-	-
Overseas	-	-	-
Total*	**1,335**	**32**	**1,406**

* Total PM&C headcount (1,406) is inclusive of 39 casual employees.

Table A13: APS Indigenous employment, at 30 June 2026

Employment type	Total
Ongoing	22
Non-ongoing	3
Total	**25**

Table A14: APS Indigenous employment, at 30 June 2025

Employment type	Total
Ongoing	25
Non-ongoing	2
Total	**27**

Table A15: Aggregated remuneration for key management personnel

Description	Amount ($)
Base Salary	3,855,171
Bonuses	-
Other benefits & allowances	43,668
Total Short-term benefits	3,898,839
Superannuation contribution	563,984
Total Post-employment benefits	563,984
Long service leave	114,809
Other long-term benefits	-
Total Other long-term benefits	114,809
Termination benefits	0
Total remuneration	**4,577,632**

Table A16: Information about remuneration for senior executives

	Short-term benefits				Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
Total remuneration bands	Number of senior executives	Average base salary ($)	Average bonuses ($)	Average other benefits and allowances ($)	Average superannuation contributions ($)	Average long service leave ($)	Average other long-term benefits ($)	Average termination benefits ($)	Average total remuneration ($)
$0 – $220,000	59	89,644	0	500	16,430	3,313	0	0	**109,887**
$220,001 – $245,000	3	194,292	0	535	31,858	6,514	0	0	**233,199**
$245,001 – $270,000	10	213,271	0	4,835	33,803	7,842	0	0	**259,751**
$270,001 – $295,000	16	224,780	0	6,551	40,412	9,860	0	0	**281,603**
$295,001 – $320,000	13	246,788	0	5,083	42,347	12,792	0	0	**307,010**
$320,001 – $345,000	8	259,328	0	12,401	46,342	13,354	0	0	**331,425**
$345,001 – $370,000	2	296,554	0	1,092	49,245	12,377	0	0	**359,268**
$370,001 – $395,000	4	296,147	0	13,318	56,507	15,776	0	0	**381,748**
$395,001 – $420,000	2	319,376	0	14,904	60,070	12,320	0	0	**406,670**
$420,001 – $445,000	2	335,111	0	27,233	57,427	13,004	0	0	**432,775**
$445,001 – $470,000	1	396,317	0	1,179	55,850	10,924	0	0	**464,270**
$470,001 – $495,000	0	0	0	0	0	0	0	0	0
$495,001 – $520,000	0	0	0	0	0	0	0	0	0

Appendix B: Commonwealth Climate Disclosure

PM&C's Commonwealth Climate Disclosure outlines the department's approach to managing climate-related risks and opportunities, strengthening organisational resilience, and supporting the Australian Government's net zero by 2030 target. The disclosure is available on the Transparency Portal, transparency.gov.au

Appendix C: Acronyms

AASB	Australian Accounting Standards Board
AGC	Australian Government Consulting
AGCMF	Australian Government Crisis Management Framework
ANAO	Australian National Audit Office
APEC	Asia-Pacific Economic Cooperation
APS	Australian Public Service
BETA	Behavioural Economics Team of the Australian Government
CAC	Crisis Arrangements Committee
CPRs	Commonwealth Procurement Rules
DCCEEW	Department of Climate Change, Energy, the Environment and Water
DEWR	Department of Employment and Workplace Relations
DVSC	Defence and Veterans' Service Commission
EL	Executive Level
FOI Act	*Freedom of Information Act 1982*
G20	Group of Twenty
GST	goods and services tax
KMP	key management personnel
MYEFO	Mid-Year Economic and Fiscal Outlook
NAA	National Archives of Australia
OFW	Office for Women
OIA	Office of Impact Analysis
PBS	Portfolio Budget Statements
PDMS	Parliamentary Document Management System
PGPA Act	*Public Governance, Performance and Accountability Act 2013*
PGPA Rule	Public Governance, Performance and Accountability Rule 2014
PM&C	Department of the Prime Minister and Cabinet
RAP	Reconciliation Action Plan
SES	Senior Executive Service
SME	small and medium enterprise

Appendix D: Glossary

agency	A department of state, parliamentary department or prescribed agency under the *Public Governance, Performance and Accountability Act 2013*.
AUKUS	A trilateral security partnership between Australia, the United Kingdom and the United States.
Budget	The announced fiscal and economic outlook for Australia for a financial year. It includes expenditure and revenue estimates for the current financial year, the budget year and the 3 forward financial years.
Closing the Gap	A commitment by all Australian governments to improving the lives of Aboriginal and Torres Strait Islander people. A national integrated Closing the Gap strategy has been agreed by the Commonwealth, state and territory governments.
enterprise agreement	An agreement about the terms and conditions of employment, made under the *Fair Work Act 2009*.
National Cabinet	The peak forum, established on 13 March 2020, for the Prime Minister, premiers and chief ministers to meet and work collaboratively. It is chaired by the Prime Minister.
Portfolio Budget Statements	Statements that explain where appropriated funds are to be spent for a portfolio.
Quad	A diplomatic partnership comprising Australia, India, Japan and the United States.
Secretaries Board	The APS's principal service-wide governance body. It comprises each departmental Secretary, the Australian Public Service Commissioner and the Director-General of National Intelligence.
Working for Women	*Working for Women: A Strategy for Gender Equality*, Australia's first national gender equality strategy.

Appendix E: List of requirements

Table E1 lists annual report requirements set out in Schedule 2 of the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule), and provides page references for where these items appear in this report.

Table E1: List of annual report requirements, 2025–26

PGPA Rule reference	Part of report	Description	Requirement	Page
17AD(g)	Letter of transmittal			
17AI	Preliminary pages	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory	iv
17AD(h)	Aids to access			
17AJ(a)	Contents	Table of contents (print only).	Mandatory	1
17AJ(b)	Index	Alphabetical index (print only).	Mandatory	218
17AJ(c)	Appendix D	Glossary of abbreviations and acronyms.	Mandatory	208
17AJ(d)	Appendix E	List of requirements.	Mandatory	209–17
17AJ(e)	About this report	Details of contact officer.	Mandatory	ii
17AJ(f)	About this report	Entity's website address.	Mandatory	ii
17AJ(g)	About this report	Electronic address of report.	Mandatory	ii
17AD(a)	Review by accountable authority			
17AD(a)	Secretary's review	A review by the accountable authority of the entity.	Mandatory	2–5
17AD(b)	Overview of the entity			
17AE(1)(a)(i)	Part 1	A description of the role and functions of the entity.	Mandatory	8
17AE(1)(a)(ii)	Part 1	A description of the organisational structure of the entity.	Mandatory	13
17AE(1)(a)(iii)	Part 1	A description of the outcomes and programmes administered by the entity.	Mandatory	9
17AE(1)(a)(iv)	Part 1	A description of the purposes of the entity as included in corporate plan.	Mandatory	8

PGPA Rule reference	Part of report	Description	Requirement	Page
17AE(1)(aa)(i)	Part 1	Name of the accountable authority or each member of the accountable authority	Mandatory	21
17AE(1)(aa)(ii)	Part 1	Position title of the accountable authority or each member of the accountable authority	Mandatory	21
17AE(1)(aa)(iii)	Part 1	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory	21
17AE(1)(b)	Part 1	An outline of the structure of the portfolio of the entity.	Portfolio departments mandatory	12–13
17AE(2)	-	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, Mandatory	N/A
17AD(c)	Report on the performance of the entity			
	Annual performance Statements			
17AD(c)(i); 16F	Part 2	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory	24–95
17AD(c)(ii)	Report on financial performance			
17AF(1)(a)	Part 3	A discussion and analysis of the entity's financial performance.	Mandatory	131
17AF(1)(b)	Part 3	A table summarising the total resources and total payments of the entity.	Mandatory	132–33
17AF(2)	-	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, Mandatory	N/A

PGPA Rule reference	Part of report	Description	Requirement	Page
17AD(d)	Management and accountability			
	Corporate governance			
17AG(2)(a)	Part 3	Information on compliance with section 10 (fraud and corruption systems)	Mandatory	107
17AG(2)(b)(i)	Letter of transmittal	A certification by accountable authority that fraud and corruption risk assessments and fraud and corruption control plans have been prepared.	Mandatory	iv
17AG(2)(b)(ii)	Letter of transmittal	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud and corruption that meet the specific needs of the entity are in place.	Mandatory	iv
17AG(2)(b)(iii)	Letter of transmittal	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud and corruption relating to the entity.	Mandatory	iv
17AG(2)(c)	Part 3	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory	98–100
17AG(2)(d) – (e)	Part 3	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to noncompliance with Finance law and action taken to remedy noncompliance.	If applicable, Mandatory	136
	Audit committee			
17AG(2A)(a)	Part 3	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory	101
17AG(2A)(b)	Part 3	The name of each member of the entity's audit committee.	Mandatory	103
17AG(2A)(c)	Part 3	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory	101–03
17AG(2A)(d)	Part 3	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory	103
17AG(2A)(e)	Part 3	The remuneration of each member of the entity's audit committee.	Mandatory	103

PGPA Rule reference	Part of report	Description	Requirement	Page
	External scrutiny			
17AG(3)	Part 3	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory	108–09
17AG(3)(a)	Part 3	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, Mandatory	109
17AG(3)(b)	Part 3	Information on any reports on operations of the entity by the Auditor General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory	108
17AG(3)(c)	Part 3	Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory	120–21
	Management of human resources			
17AG(4)(a)	Part 3	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory	111–13
17AG(4)(aa)	Part 3	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees; (b) statistics on part-time employees; (c) statistics on gender; (d) statistics on staff location.	Mandatory	112, 193–96
17AG(4)(b)	Part 3	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: Statistics on staffing classification level; Statistics on full-time employees; Statistics on part-time employees; Statistics on gender; Statistics on staff location; Statistics on employees who identify as Indigenous.	Mandatory	197–204

PGPA Rule reference	Part of report	Description	Requirement	Page
17AG(4)(c)	Part 3	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the *Public Service Act 1999*.	Mandatory	113
17AG(4)(c)(i)	Part 3	Information on the number of SES and non-SES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory	113
17AG(4)(c)(ii)	Part 3	The salary ranges available for APS employees by classification level.	Mandatory	114
17AG(4)(c)(iii)	Part 3	A description of non-salary benefits provided to employees.	Mandatory	113
17AG(4)(d)(i)	Part 3	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory	N/A
17AG(4)(d)(ii)	-	Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory	N/A
17AG(4)(d)(iii)	-	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory	N/A
17AG(4)(d)(iv)	-	Information on aggregate amount of performance payments.	If applicable, Mandatory	N/A
	Assets management			
17AG(5)	-	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, Mandatory	N/A
	Purchasing			
17AG(6)	Part 3	An assessment of entity performance against the Commonwealth Procurement Rules.	Mandatory	136

PGPA Rule reference	Part of report	Description	Requirement	Page
	Reportable consultancy contracts			
17AG(7)(a)	Part 3	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory	137
17AG(7)(b)	Part 3	A statement that "During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of $[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of $[specified million]".	Mandatory	136
17AG(7)(c)	Part 3	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory	136
17AG(7)(d)	Part 3	A statement that "Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website."	Mandatory	136
	Reportable non-consultancy contracts			
17AG(7A)(a)	Part 3	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory	138

PGPA Rule reference	Part of report	Description	Requirement	Page
17AG(7A)(b)	Part 3	A statement that "Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website."	Mandatory	138
17AD(daa)	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts			
17AGA	Part 3	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory	139
	Australian National Audit Office access clauses			
17AG(8)	Part 3	If an entity entered into a contract with a value of more than $100 000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory	141
	Exempt contracts			
17AG(9)	-	If an entity entered into a contract or there is a standing offer with a value greater than $10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, Mandatory	N/A
	Small business			
17AG(10)(a)	Part 3	A statement that "[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website."	Mandatory	139

PGPA Rule reference	Part of report	Description	Requirement	Page
17AG(10)(b)	Part 3	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory	139
17AG(10)(c)	Part 3	If the entity is considered by the Department administered by the Finance Minister as material in nature–a statement that "[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website."	If applicable, Mandatory	139
	Financial statements			
17AD(e)	Part 4	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory	142–90
	Executive remuneration			
17AD(da)	Part 3	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 23 of the Rule.	Mandatory	115–17, 205
17AD(f)	Other mandatory information			
17AH(1)(a)(i)	Part 3	If the entity conducted advertising campaigns, a statement that "During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website."	If applicable, Mandatory	140
17AH(1)(a)(ii)		If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory	N/A
17AH(1)(b)	Part 3	A statement that "Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]."	If applicable, Mandatory	141

PGPA Rule reference	Part of report	Description	Requirement	Page
17AH(1)(c)	Part 3	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory	123–24
17AH(1)(d)	Part 3	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory	109
17AH(1)(e)	-	Correction of material errors in previous annual report	If applicable, Mandatory	N/A
17AH(2)	-	Information required by other legislation	Mandatory	N/A

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