



Australian Government

Department of Finance

Corporate Plan 2025–26



Acknowledgement of Country and Traditional Owners

The Department of Finance acknowledges the traditional owners and custodians of the land in which we live and work. We extend that acknowledgement to their continuing connection to country, waters and community. We pay our respects to all elders past and present, and extend that respect to all Aboriginal and Torres Strait Islander peoples.

Statement of preparation

As accountable authority for the Department of Finance, I present the 2025–26 Corporate Plan, which covers the period of 2025–26 to 2028–29, as required under paragraph 35(1)(b) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

This plan has been prepared in accordance with section 16E of the *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule).

Richard Windeyer

Acting Secretary, Department of Finance
29 July 2025

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ISSN 2206-7299 (online)



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Executive foreword

The Department of Finance (Finance) is a central agency of the Australian Government, and a lead adviser on the allocation and management of public resources.

Our purpose is to provide high quality advice, frameworks and services to achieve value in the management of public resources for the benefit of all Australians. Our purpose statement guides us in undertaking our key activities and how we work daily in supporting an efficient and effective public sector.

This corporate plan covers the period of 2025–26 to 2028–29. It sets out the key activities and priority initiatives that we will undertake to deliver on our purpose, and outlines our operating environment, risks and capabilities. Our corporate plan also sets out how we will assess and measure our performance.

Our 2025–26 Corporate Plan has been developed in a time of continued uncertainty, including heightened geopolitical tensions and a challenging economic environment. As an organisation, we have demonstrated our adaptability and resilience in navigating uncertainty, while maintaining a focus on our purpose.

Following the recent Federal election, we are focused on supporting the Government to implement its election commitments and policy agenda. This includes improving the longer-term structural position of the budget, lifting productivity growth, embedding the transition to net zero, and effectively managing instability in our operating environment. We are well placed to support and advise Government to enable it to deliver its objectives.

Our priorities for the upcoming year will include continuing to provide high quality advice and support, including on major policy reforms, contributing to a coordinated approach to accelerating the use of artificial intelligence (AI) in the Australian Public Service (APS); supporting capability uplift across the APS, particularly across the resource management frameworks we own; and continuing to deliver enabling services that support the public sector to perform at its best.

Internally we remain focused on using tools and technologies that improve the way we deliver our work and services. This includes uplifting our data capability, including analysis of data to support decision making, and the use of artificial intelligence to improve the efficiency of our operations, and to streamline manual processes.

We look forward to presenting our progress in our 2025–26 Annual Report.

Richard Windeyer

Acting Secretary, Department of Finance

29 July 2025



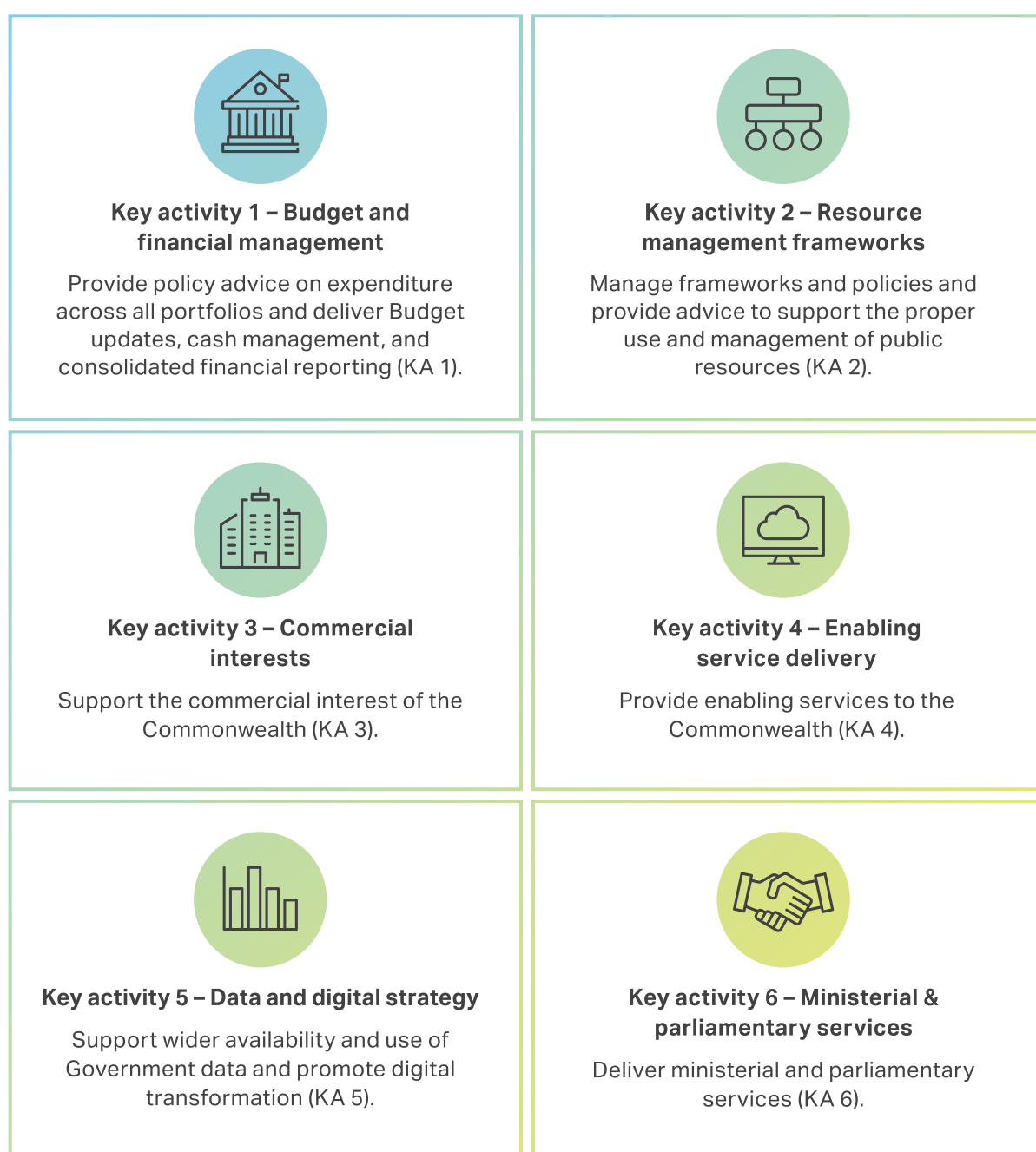
Purpose and key activities

We support the Government's priorities through the Budget process and foster effective practice through the public sector resource management, governance and accountability frameworks. We advise the Government on many of its strategic priorities, including the arrangements for the management and ownership of public assets.

Our purpose is to 'provide high quality advice, frameworks and services to achieve value in the management of public resources for the benefit of all Australians'.

We achieve our purpose through 6 key activities (see Figure 1). We reviewed our purpose statement and key activities in preparation of this corporate plan to ensure that they appropriately reflect our role, objectives and functions.

Figure 1: Our key activities



Key activity 1 – Budget and financial management

We provide high-quality advice to support the effective and efficient use of public resources. We do this through the provision of advice, information and costings of expenditure proposals, the preparation of Budget papers and appropriation bills, and engagement in Cabinet processes.

We prepare the Consolidated Financial Statements and Monthly Financial Statements which provide transparency and accountability of government finances to the Parliament and Australian public. These are integral to the Commonwealth's accrual budgeting and reporting framework and complement the Budget process by providing outcomes against Budget estimates. We provide banking and cash management services to entities that ensure funds are available for government expenditure to meet the needs of the Parliament and Australian public in the delivery of essential services and functions.

Key activity 2 – Resource management frameworks

We support the Government's priorities and promote effective public sector practice through our oversight of resource management frameworks and policies. These frameworks and policies are an important feature of an accountable and transparent public sector that operates with integrity.

We manage frameworks and policies across a range of areas including procurement, grants, performance, risk management and property management. We play an integral role in supporting and building capability across the Commonwealth, through providing advice and guidance on our suite of frameworks and policies, developing and offering formal learning and development activities, leading communities of practice and undertaking proactive outreach and tailored engagement activities. Our advice, guidance and support are designed to assist Commonwealth entities and companies meet their public sector management and accountability obligations.

Key activity 3 – Commercial interests

We provide commercial advice and support to the Commonwealth and government on a range of areas including coordinated procurement arrangements, commercial transactions consistent with the Commonwealth Investment Framework, Government Business Enterprises, Specialist Investment Vehicles and managed investment funds, Commonwealth property, land and public works, discretionary payments, insurance and Comcover and the nuclear-powered submarine program.

Key activity 4 – Enabling service delivery

We provide enabling services to the Commonwealth, including government technology services and, through the Service Delivery Office, a range of corporate services in areas of human resources, financial operations and support of the Enterprise Resource Planning (ERP) system.

Whole-of-government Information and Communications Technology (ICT) services we provide includes:

- GovCMS (content management and website hosting for government)
- GovTEAMS (secure online collaboration for government and stakeholders)
- Intra-government Communications Network (ICON)
- Ministerial Communications Network (MCN)
- Parliamentary Document Management System (workflow for parliamentary records management).
- GovDNA (government domain name registration).

Key activity 5 – Data and digital strategy

In collaboration with other Commonwealth entities, we support the wider availability and use of government data and promote digital transformation. This includes supporting the implementation of an economy-wide Digital ID System that provides Australians with a voluntary, secure, convenient and inclusive way of verifying their identity online.

We progress initiatives identified in the Data and Digital Government Strategy Implementation Plan to achieve its vision to deliver simple, secure and connected public services, for all people and business, through world class data and digital capabilities.

In collaboration with the Digital Transformation Agency, the Australian Public Service Commission and other key partners, we are delivering GovAI, a foundational enabling service to support the safe and secure use of AI across the public sector.

Through the work of the National Data Commissioner, as the regulator of the DATA Scheme, established under the *Data Availability and Transparency Act 2022*, the Office of the National Data Commissioner promotes better availability and sharing of public sector data.

Key activity 6 – Ministerial and parliamentary services

We provide parliamentarians, their employees and others as required by the Australian Government, with a range of facilities and services to assist them in undertaking their duties, including:

- administration and support of pay and conditions, and administration of the *Members of Parliament (Staff) Act 1984* (MOP(S) Act)
- developing policy and providing strategic advice on parliamentarians' work expenses and service delivery, including the administration of office costs, accommodation, and support services, and
- safe and secure transport services to Australian high office holders and visiting foreign dignitaries and project management for the Parliamentary Expenses Management System.

In focus – the years ahead

Our purpose statement and key activities provide the framework for our priority initiatives. In line with our purpose, our priorities in 2025–26 and beyond include:

- supporting the delivery of the Budget (including the Government's Fiscal Strategy), key economic updates and providing the provision of advice on all areas of expenditure and non-taxation revenue
- supporting Commonwealth entities and companies to meet the requirements and policy intent of the Resource Management Framework, including in relation to the *Public Governance, Performance and Accountability Act 2013* (PGPA Act)
- supporting the development of capability across the APS in key areas including AI, procurement, regulation, performance, accounting and finance
- enhancing the integrity and transparency of the Commonwealth's procurement and grants frameworks through collaboration with Commonwealth entities, the private sector and non-government organisations
- progressing the government's commitment to reduce Australian Public Service (APS) emissions to net zero by 2030
- leading the development of the National Security Office Precinct, which will provide a permanent solution to the critical accommodation and capability requirements of several national security and other Commonwealth agencies
- implementing the Data and Digital Government Strategy, including through enhancing the use of data across government to improve policy advice and broadening adoption of the economy-wide Digital ID system
- delivering quality and efficient ICT services to the Commonwealth and shared services to our client agencies
- progressing regulatory reforms to boost productivity, improve and support regulator performance and drive modern, fit-for-purpose regulation in a digital age and
- working with portfolio entities to deliver a range of quality and timely services for parliamentarians and their staff.

Operating environment



Understanding our operating environment is crucial as it can impact how we deliver on our purpose and key activities. Many factors can be outside of our control and require us to be innovative and flexible to operate and deliver effectively. We have identified 3 key factors that will likely influence our operating environment: medium-term economic and geopolitical challenges, embedding the transition to net zero and data and digital technologies, including AI.

Economic and geopolitical challenges

Australia is emerging from a period of high inflation and low growth. Reductions in interest rates following the moderation of inflation, and rising incomes due to growth in employment and wages, are expected to support a gradual pick-up in Australia's economic growth. The geopolitical environment is creating greater-than-usual uncertainty, which has heightened the risks to Australia's economic and fiscal outlook.

In the 2025–26 Budget, the Government introduced measures in relation to Medicare, to improve the availability and affordability of housing, deliver tax cuts, support wages growth and strengthen the economy through a productivity agenda.

We oversee policies that promote fiscal responsibility and economic efficiency, drive digital transformation and enable strategic investment in national capability and areas of the economy that will boost sustainable productivity growth in the long-term. We also provide high quality, context-aware advice to the Government to support informed decision-making in a complex geopolitical environment.

Embedding the transition to net zero

Climate change presents significant and interrelated environmental, economic, social, and security challenges for all Australians. The impact of extreme climate events has direct implications for the economy, including fiscal pressures associated with disaster recovery and the financial risks to Commonwealth-owned assets under insurance. These impacts are occurring within a broader context of geopolitical uncertainty, which heightens the complexity of policy and investment decisions and requires careful balancing of trade-offs.

We are assisting the APS to address climate impacts in government operations through the implementation of key whole-of-government initiatives, including:

- the APS Net Zero by 2030 commitment and target as part of the Net Zero in Government Operations Strategy
- leading implementation of greenhouse gas emissions reporting for Australian Government operations and
- introducing climate disclosure requirements for Commonwealth entities and companies.

Strengthening collaboration between public and private sectors, alongside targeted innovation and infrastructure development, will be essential in creating a resilient economy that supports long-term prosperity while working towards our net zero commitments.

Trust and integrity

Australians have high expectations of government, particularly in relation to the integrity and effectiveness of government institutions, frameworks, and decision-making processes, and it is important that these expectations are met.

We are responsible for several frameworks which support entities across the APS in their proper use and management of public resources, including the overarching PGPA Act and the procurement, grants, and risk management frameworks. We provide guidance documents and engage directly with agencies to assist them in meeting their obligations and are continuously looking to adjust our approaches to respond to information about the effectiveness of these frameworks. We have a significant focus on improving the capability of APS agencies to operate consistently with these frameworks through our training and engagement activities.

In our roles as the owner of the Commonwealth procurement framework, and manager for key coordinated panel arrangements, we have a strong focus on procurement integrity and transparency, and the ethical conduct of suppliers. Building on the significant work to date, we will continue to support Commonwealth officials through practical advice and guidance to undertake procurement responsibly and ethically and ensure the proper use and management of public resources to deliver for all Australians.

Internally, we are committed to a culture of professional integrity where our people are required to act with honesty, transparency, and accountability at all times and at all levels. Our integrity framework (Figure 2) brings together key policies and procedures, as well as learning and development programs. It sets out key elements and expectations as they relate to integrity in the department. Staff are supported with access to skills development and training which strengthens our culture of integrity and transparency, reinforces the importance of ethical leadership and behaviours, and provides a strong focus on the values of professionalism and a commitment to delivering quality work.

Figure 2: Our integrity framework



Data and digital technologies

Data and digital technologies are changing how the global economy operates, creating new industries, and reshaping how people work and access goods and services. Adjusting jobs, workforce skills and capability requirements to the digital economy context is key to realising productivity gains. Data and digital technologies are already central to informing smarter policy outcomes and responsive service delivery, directly impacting how Australians access government services – from healthcare and employment to trade and environmental management.

Together with the Digital Transformation Agency, we are central to advising government on its use of data and digital technologies to deliver simple, secure and connected services to individuals and business. Done well, the adoption of data and digital technologies boosts APS capability, enhances the effectiveness and efficiency of service delivery, and enables continuous improvement within agencies via timely and detailed insights on performance.

The Government is committed to a modern public service that puts people and business at the centre of the data and digital transformation. We support this through our work to progress the Data and Digital Government Strategy and accompanying implementation plan. We are also the lead agency supporting Australia's Digital ID System, which provides people with a secure, convenient and voluntary way to verify ID with government and business.

The current focus on digital innovation and regulatory technology creates opportunities to replace or complement paper-based processes with accessible, streamlined, 'tell us once', digital options. Good regulation fosters innovation and investment while protecting Australia and the public from harm. We have a key role in working to ensure regulation is fit-for-purpose in the digital era and to support greater adoption of regulatory technology across Australia's regulatory systems. This work supports the commitment to improving regulator performance, capability and culture.

We are committed to strengthening the digital and data capabilities of the APS to meet the challenges and opportunities presented by AI. Over the planning period, we will continue to invest in foundational enablers that support the safe, effective and ethical adoption of AI across government. In collaboration with the Digital Transformation Agency, the Australian Public Service Commission and other key partners, we are delivering GovAI. Initially piloted with a select group of users in 2024–25, the initiative will be expanded throughout the APS in 2025–26.

In providing a foundational enabling service with AI infrastructure, centralised applications and expert advice; GovAI will:

- support the safe and secure use of AI in government
- enable efficient deployment and reduce duplication of resources and investment
- support AI innovation through unification and collaboration, by realising the disruptive potential of AI to deliver not just efficiency gains, but amplify APS workforce capability to deliver better outcomes for Australians, and
- provide access to AI tools for all agencies.

We will continue to invest in foundational enablers that support the safe, effective and ethical adoption of AI across government.

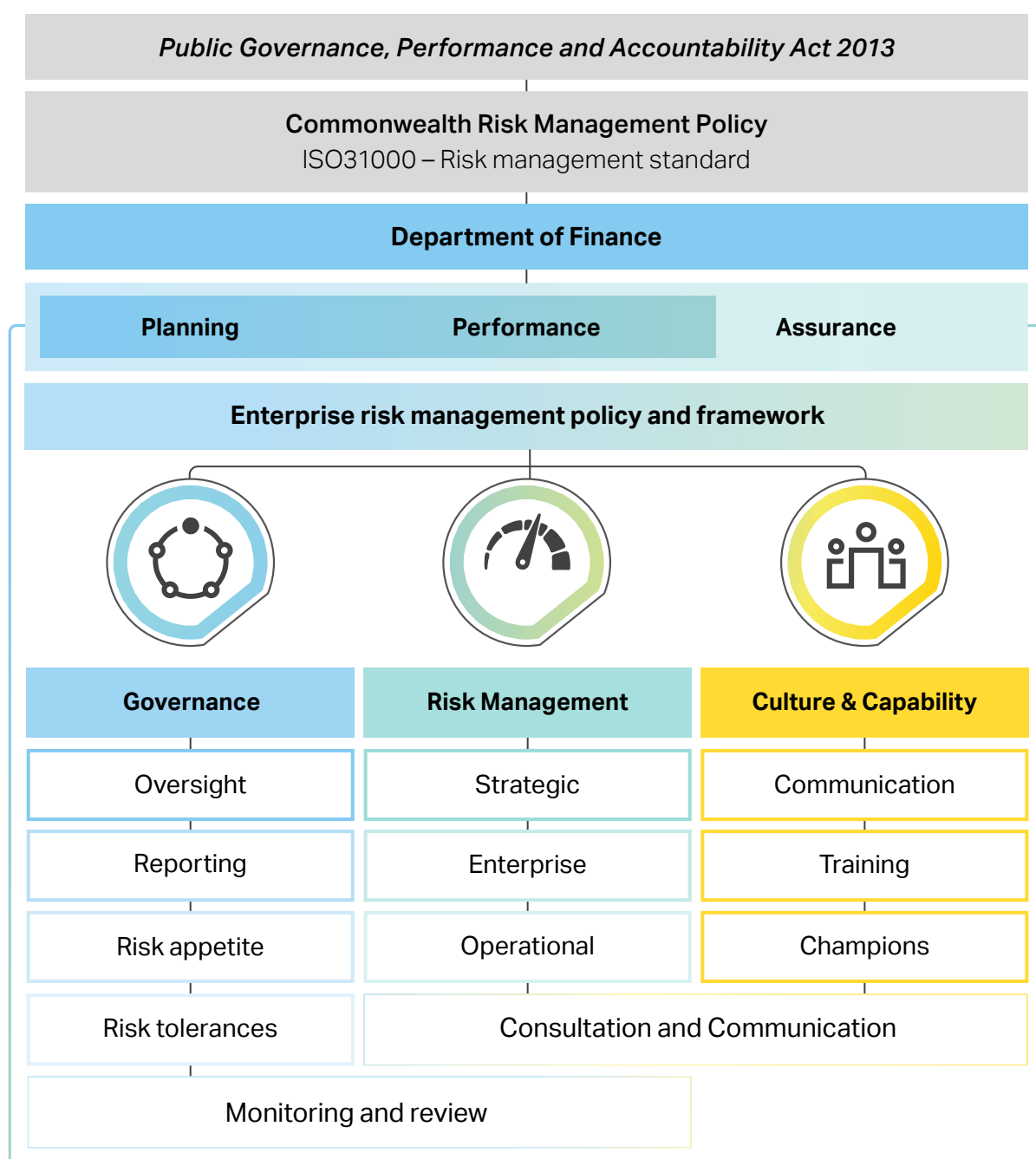
Risk oversight and management

Our Enterprise Risk Management Framework (Figure 3) establishes our system of risk management and oversight. It embeds risk management at all levels of Finance. The framework aligns with the requirements of the Commonwealth Risk Management Policy. It provides our staff with a range of tools that are designed to embed risk management in all elements of our day-to-day activities.

Our Risk Champion Network supports our risk management through information sharing, development of risk management tools and networking with a focus on risk management capability.

A risk appetite statement guides how we articulate, communicate and understand our risks. It supports our employees in their decision making and their engagement with our internal and external stakeholders to adequately manage internal and shared risks.

Figure 3: Overview of our enterprise risk management arrangements



Approach to risk management

Our strategic risks are those that influence the achievement of our strategic objectives. Enterprise risks are internally focused on what must go right for us to operate effectively and integrate risk into our functions. They contribute to the operating environment of Finance and are embedded in our departmental policies and frameworks. Our operational risks are those that are specific to the management of the functions within a particular business area.

Consistent with the Commonwealth Climate Disclosure requirements we are continuing to develop our operational capability to identify and manage our climate risks across our areas of responsibility.

Risk environment

Our strategic risks consider our current operating environment, key challenges and opportunities. Key areas of risk and the actions we are taking to mitigate them remain focused on:

Reputation	Communicating and reinforcing our role as an adviser and enabler in public resource management and services to the Australian Government and broader community.
Capability	Aligning the skills and capabilities of our professional workforce to deliver on key activities. Sustaining the right skills in the right areas so that we balance the skills of our internal workforce with additional external capabilities.
Agility	Anticipating and responding to changes in our environment that impact our central agency role, including community trust and expectations and the Government policy agenda.
Partnerships	Building and maintaining strong and trusting relationships with partners and stakeholders to effectively deliver our strategic activities and manage shared risks.
Enabling	Ensuring our whole-of-government policies, frameworks and advice are well understood, contemporary, solution-oriented and support good public policy outcomes. Continuing to enhance, improve and review whole-of-government frameworks and guidance.
Data	Ensuring we lead and apply effective governance, management, use and sharing of data. Contributing to and leading, government data initiatives to strengthen trust and availability of government services for all Australians.
Digital	Understanding and preparing for the potential disruption for emerging digital advancements (such as artificial intelligence), to disrupt the achievement of our strategic purpose and whole-of-government objectives. Continuing to engage in the emerging technology discussions at multiple levels and effectively develop strategies aimed at improving services and returning value to government, stakeholder and the public.

Our strategic, enterprise and operational risk environment is regularly monitored for emerging risks that could change where and how we focus our risk efforts. Risk conversations within our committees, with our risk stewards, stakeholders and risk owners guide the areas we may need to change focus and how we could be best placed to respond to emerging uncertainties.

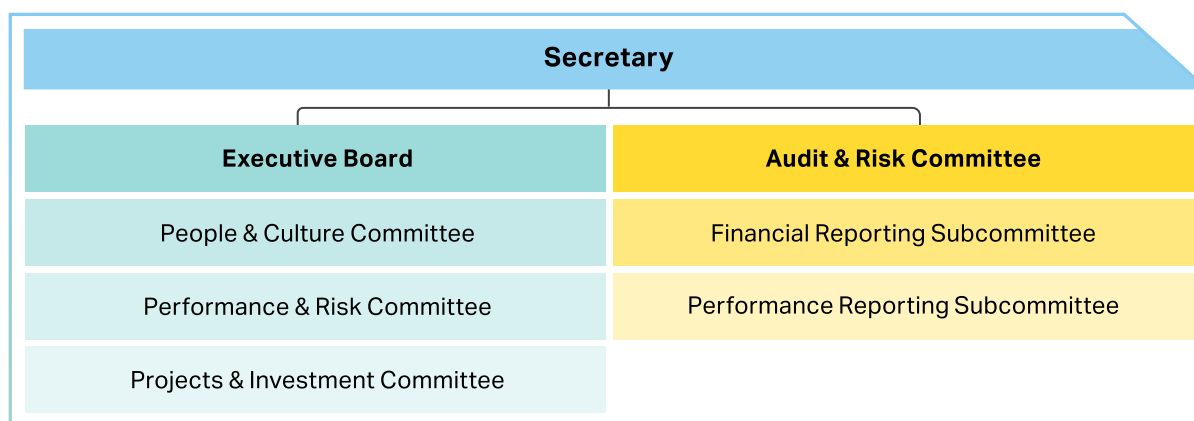
Capability and enablers

Our capabilities and enabling functions ensure we can deliver on our purpose and key activities over the 4-year period of this corporate plan. This includes the structure of our internal operating and governance arrangements, as well as the behaviours and values that guide the way we work internally and externally.

Governance

Our governance framework aims to promote good governance and supports us to deliver on our purpose and priorities (see Figure 4). We review our governance framework annually to ensure it remains fit-for-purpose to support decision making across Finance, is aligned with our priorities and management of risk and supports the Secretary discharge their duties under the PGPA Act and *Public Service Act 1999*.

Figure 4: Our governance framework



- **Executive Board** – is the department's chief advisory and decision-making body. Members of Executive Board provide strategic leadership to ensure we deliver on our purpose.
- **People and Culture Committee** – provides strategic advice on matters relating to people management, workforce strategy, diversity, inclusion and leadership and capability development.
- **Performance and Risk Committee** – provides oversight and advice on our strategic direction, management of risk and data and how we measure our performance and outcomes.
- **Projects and Investment Committee** – focuses on projects and investments benefitting from a whole of organisation governance view or requirement for broader departmental visibility and/or accountability.
- **Audit and Risk Committee** – provides independent advice to the Secretary on the appropriateness of our financial reporting, performance reporting, systems of internal control and system of risk oversight and management.
- **Financial Reporting Subcommittee** – a subcommittee of the Audit and Risk Committee, which supports the Committee to perform its functions and meet the requirements under the PGPA Act in relation to the appropriateness of Finance's financial reporting.
- **Performance Reporting Subcommittee** – a subcommittee of the Audit and Risk Committee, which supports the Committee to perform its functions and meet the requirements under the PGPA Act in relation to the appropriateness of Finance's performance reporting.

Stewardship in Finance

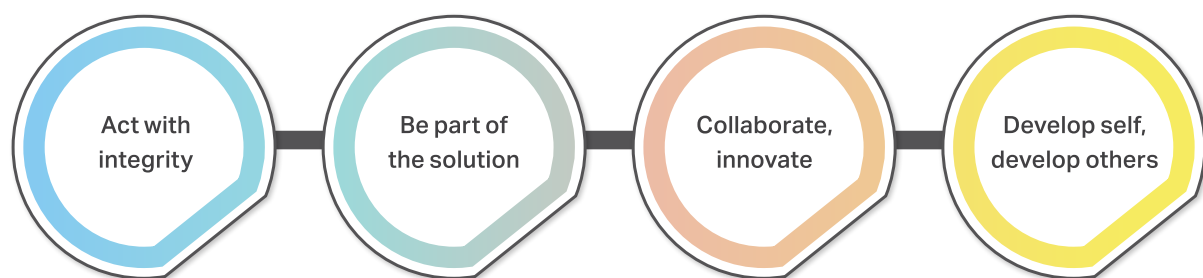
We define stewardship in the context of our role as owners of various frameworks and policies on behalf of the Commonwealth. It is reflected in the way we conduct our work serving the Government and Australian community. We demonstrate this through:

- working with other entities and leaning in to deliver the Government's priorities
- supporting the development of capability across the APS in key areas such as AI, procurement, regulation, performance, accounting and finance including through connecting others, training, forums and communities of practice
- providing guidance, advice and support to help entities meet their obligations across the various frameworks and policies we own.

Values

We are guided by the APS Values (impartial, committed to service, accountable, respectful, ethical and stewardship). To further support these values, we have established a set of leadership values and behaviours that are essential to effective leadership at all levels (see Figure 5).

Figure 5: Our leadership expectations



- **Act with integrity** – lead by example, act with transparency, accountability and honesty to deliver quality outcomes.
- **Collaborate, innovate** – build stakeholder relationships based on respect and trust, to drive quality and better ways of working.
- **Be part of the solution** – take a positive approach to your daily work by endeavouring to understand the challenges and providing or contributing to solutions.
- **Develop self, develop others** – know your strengths and areas for development and invest time and effort to develop others.

People capability

We are a diverse, engaged, capable and professional workforce of over 2,239¹ people.

Our workforce identifies as: 1.9 per cent Aboriginal and Torres Strait Islander peoples, 5.4 per cent with a disability, 2.1 per cent LGBTQIA+, 22.2 per cent as Culturally and Linguistically Diverse and 58.3 per cent are female. Of our senior executive staff, 48.9 per cent are female.

We have a role in supporting APS reform, which commits to building a stronger APS that delivers better outcomes for the community, acts as a model employer and contributes to a fairer and more inclusive Australia. Our employee value proposition identifies and communicates the unique benefits of working at Finance, supporting the attraction, onboarding and retention of talent. To achieve our purpose and deliver our priority initiatives, we must engage effectively and invest in the capability of our people.

¹ Workforce figures as reported in our 2023–24 Annual Report.

We have a lead role in the building the future capability and capacity of the APS and in collaboration with the Australian Public Service Commission (APSC) Career Pathways we deliver the recruitment process for the Australian Government Graduate Program – Accounting and Financial Management Stream. In partnership with the Australian Taxation Office (ATO) we deliver the whole-of-government Australian Government School Leaver Program and in 2026, we will run our own graduate program to enhance and grow our internal capability across a diverse range of relevant professions.

Our performance management framework continues to play an important role in building a high performing and capable workforce. We continue to proactively identify and address workplace risks to foster a healthy, safe and respectful workplace culture in which our people thrive and succeed. We deliver and use evidence-based services including proactive health and wellbeing programs, the Employee Assistance Program and co-ordinated case management support through our network of qualified and experienced case managers.

Our employee-led diversity networks continue to drive awareness of diversity-related matters and provide a safe, open forum for everyone to share their views and experiences. To ensure we are aligned to best practice, our diversity and inclusion initiatives will continue to reflect whole of APS strategies. We aspire to be an employee of choice for Aboriginal and Torres Strait Islander staff, and our approach to reconciliation will reflect our ongoing commitment to a culturally safe workplace that embed reconciliation principles into the way we influence and work.

Strategic commissioning framework

Our APS workforce continues to lead the delivery of our core functions, including the provision of advice on expenditure and budget updates and in relation to the frameworks and policies that support the use and management of public resources. We continue to develop and maintain capacity and capability within our APS workforce to deliver our key activities and priority initiatives.

Consistent with the APS Strategic Commissioning Framework, outsourced resources continue to be used in some circumstances, including where independent or specialist advice is required, or skills cannot be sourced from within the APS.

We are continuing to reduce the support that is provided by contractors, particularly in relation to outsourced ICT work. Over the forward years to 2028–29, we expect to reduce contracted support by up to \$17 million in outsourced expenditure through the insourcing of ICT roles, including in relation to our Central Budget Management System (CBMS). Insourcing this core function will enhance APS capability and enable APS staff to better drive delivery for this whole-of-government system.

ICT capability

We enable and support the business of government across the public service by delivering secure, reliable and scalable ICT systems and services. We work closely with our partners, providing them with confidence in the availability and efficacy of the secure communications networks, collaboration and governance tools, directories and registers and government websites we are responsible for.

As we continue to deliver high-quality ICT outcomes, our people must be responsive to developments in digital technologies, user expectations and security threats.

In 2025–26, our emphasis is on:

- building the capabilities and culture that foster an innovative and adaptive ICT workforce
- collaborating with partners to focus our finite resources on delivering the most meaningful productivity benefits to our users and
- strengthening our foundations through programs of ongoing system modernisation, platform uplift and cyber security resilience.

We will continue to concentrate on cyber security, service reliability and scalability and ensuring that our technology platforms are fit-for-purpose.

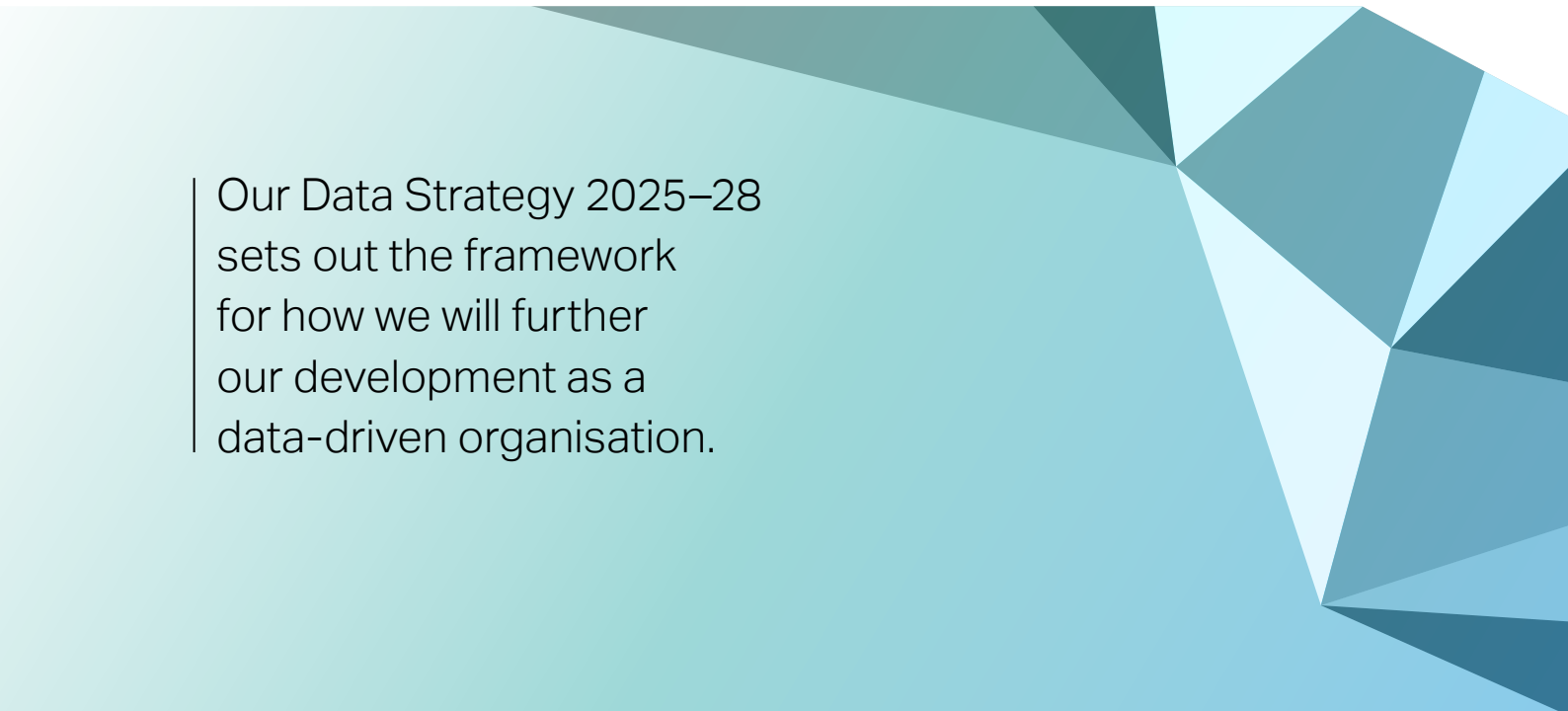
Data capability

We collect and hold a vast amount of data, including data for budget, procurement, grants, property management, investments, insurance, services for parliament, as well as our corporate data. We also leverage data from other entities to inform our policy advice.

To ensure we manage these assets responsibly and demonstrate best practice in data sharing and use, we are committed to continuing to uplift our data and digital capabilities. Our Data Strategy 2025–28 sets out the framework for how we will further our development as a data-driven organisation, with a focus on 4 key areas:

- **People and capability** – maturing the data capabilities of our workforce to ensure staff have the right skills to perform their roles and maximise the use of data.
- **Data governance** – embedding data practices that treat data as an organisational asset that needs to be looked after accordingly through enterprise governance and senior executive leadership.
- **Data management and practices** – ensuring data is understood, trusted and managed throughout its lifecycle with data practices that support operational and strategic goals.
- **Technologies, tools and analytics** – investing in fit-for-purpose tools and systems, for broad adoption, to capture, store, maintain and analyse our data, while also planning for emerging technologies.

This work is led by our Chief Data Officer, supported by enterprise data governance and analytics functions.



Our Data Strategy 2025–28 sets out the framework for how we will further our development as a data-driven organisation.

Strategic partnerships

Our strategic partnerships and relationships are crucial to enable us to deliver on our purpose and remain responsive to changes in our operating environment. We prioritise cooperation and collaboration across a diverse range of stakeholders, including with government and non-government sectors and across jurisdictions, both nationally and internationally.

Figure 6: Key strategic partnerships and relationships



Figure 6 provides an overview of a range of our key partnerships and relationships that contribute to us achieving our purpose. This includes:

- our **portfolio entities**, to achieve their objectives by working together to deliver shared outcomes in accordance with the Portfolio Budget Statements
- all **Commonwealth entities and companies**, to provide support, advice and guidance on a range of financial, regulatory and policy matters
- parliamentary departments, to provide support, advice and services to Parliamentarians and their staff
- other **public sector partners**, including state and territory government entities to develop appropriate responses to broader issues related to improving budget outcomes for all Australians, advancing data and digital priorities and driving enhancements to the regulatory environment
- our **international partner agencies**, including the Papua New Guinea Department of Finance, Indonesia Ministry of Finance and the Organisation for Economic Cooperation and Development and countries who are part of the Net Zero Government initiative and
- **non-government stakeholders**, to challenge our thinking, test our ideas and leverage industry experience and better practice and
- **industry and business**, to supply goods and deliver services necessary to support government operations.



Performance

Our purpose is to 'provide high quality advice, frameworks and services to achieve value in the management of public resources for the benefit of all Australians'. We assess our performance against our purpose through the work for each of our key activities using both formal performance measures and targets and informal assessment of performance.

Overview of the performance framework

Our performance framework is designed to provide a clear line of sight between the Portfolio Budget Statements, corporate plan and annual report. This is summarised in Figure 7 below.

Figure 7: Our performance measures framework

Provide high quality advice, frameworks, and services to achieve value in the management of public resources for the benefit of all Australians.

2025–26 Portfolio Budget Statements (outcomes)		2025–26 Corporate Plan (purpose)	2025–26 Annual Report	
Outcome	Program	Key activity	Program	Key activities
1	1.1 Budget and financial management	1 Provide policy advice on expenditure across all portfolios and deliver Budget updates, cash management and consolidated financial reporting	1.1	1
2	2.1 Public sector governance 2.2 DATA scheme 2.3 Property and construction 2.4 Insurance and risk management 2.5 Procurement 2.6 Delivery of government technology services 2.7 Service Delivery Office 2.8 Public sector superannuation 2.9 Australian Government investment funds 2.10 Nuclear powered submarine program advice	2 Manage frameworks and policies, and provide advice to support the proper use and management of public resources 3 Support the commercial interest of the Commonwealth 4 Provide enabling services to the Commonwealth 5 Support wider availability and use of Government data and promote digital transformation	2.1 2.2 2.3 2.4 2.5 2.6 2.7 2.8 2.9 2.10	2, 5 5 2, 3 2, 3 2, 3 4 4 2 2, 3 1, 3
3	3.1 Ministerial and parliamentary services	6 Deliver ministerial and parliamentary services	3.1	6

For 2025–26, our performance measures framework comprises 15 performance measures and 33 targets. Our performance measures and targets are aligned to our purpose or key activities. We use a mix of qualitative and quantitative methodologies, and a combination of output, efficiency, effectiveness and proxy measures and targets. Together with other information, this provides an assessment of our performance each reporting period.

Continuous improvement

Our performance measures framework is built on a principle of continuous improvement. We are committed to strengthening the performance information we provide to the Parliament and the public. We formally review our performance measures framework in the preparation of the Portfolio Budget Statements and corporate plan.

The Australian National Audit Office (ANAO) undertook the first audit of our annual performance statements in 2024–25. We continue to value the insights of the ANAO in improving our enterprise performance framework and performance measures framework.

Assessing our performance

In addition to our formal performance measures, we assess our performance through other methods and information. This includes information that is published through other external reports, responses to parliamentary committee reviews or oversight activities, and additional information provided in our annual report and annual performance statements.

The 2025–26 Annual Performance Statements will provide information on our performance in relation to:

- managing the resource management frameworks
- delivering the National Security Office Precinct
- progressing regulatory reform
- supporting the Data and Digital Strategy, and
- supporting APS Net Zero and climate disclosure reporting.

In addition to the information provided in the annual performance statements, we provide an overview of key achievements or work undertaken during the reporting period in the year in focus section of our annual report.

Presentation of results in the annual performance statements

The 2025–26 Annual Performance Statements presents results at the target level. For most quantitative targets, a numerical result is provided. For qualitative targets, there is a 3-point assessment scale (achieved, partially achieved, or not achieved). The methodology sections for the performance measures below outlines the approach for each target.

Performance measures

Finance's purpose

Provide high quality advice, frameworks, and services to achieve value in the management of public resources for the benefit of all Australians.

Measure 0.1 – Finance advice

Finance provides effective and timely advice and support to Commonwealth entities and companies, and Finance ministers.

Targets		
2025–26 to 2028–29	0.1.1	75% of stakeholders surveyed rate Finance's advice and support highly.
	0.1.2	The Minister for Finance, or their representative, rate Finance's advice as effective and timely.
	0.1.3	The Special Minister of State, or their representative, rate Finance's advice as effective and timely.

Context

As a central agency, we support the Government's priorities and promote effective public sector practice through our advice and support across our key activities. The nature of our role means we are uniquely positioned to lean in and support our colleagues in Commonwealth entities and companies to achieve these priorities.

We play an integral role in supporting and building capability across the Commonwealth, through the provision of advice and guidance on budget and financial matters, our suite of frameworks and policies, commercial matters and ministerial and parliamentary matters. This is supported by various activities including our formal learning and development offerings, communities of practice, proactive outreach, and tailored engagement activities. Our advice, guidance and support are designed to assist Commonwealth entities meet their public sector management and accountability obligations and support our ministers in their portfolio responsibilities.

This measure directly relates to our purpose and assesses work across multiple key activities. The targets supporting this measure are designed to assess the effectiveness and timeliness of our advice and support to Commonwealth entities and companies, and the Minister for Finance and Special Minister of State, or their representatives.

Methodology

0.1.1 – stakeholder survey with key stakeholders from Commonwealth entities and companies

0.1.2 and **0.1.3** – structured interviews with the Minister for Finance and Special Minister of State, or their representatives.

Presentation of target results

0.1.1 – the percentage of stakeholders surveyed that rated Finance's advice and support highly.

0.1.2 and **0.1.3** –

- **achieved** – Finance's advice is rated as effective and timely.
- **partially achieved** – not applicable.
- **not achieved** – Finance's advice is not rated as effective and timely.

Data sources

Stakeholder lists, stakeholder survey responses and the ministerial feedback questionnaires from the Minister for Finance and Special Minister of State, or their representatives.

Measure type

Effectiveness and proxy for efficiency.

Caveats

Nil.

Owners

0.1.1 – Budget Policy and Data Division, Commercial Investments Division, Digital ID and Data Policy Division, Financial Analysis, Reporting and Management Division, Government and Defence Division, Governance and Grants Division, Industry, Education, and Infrastructure Division, Procurement Division, Property and Construction Division, Risk, Claims and Regulatory Reform Division and Social Policy Division.

0.1.2 – Budget Policy and Data Division, Commercial Investments Division, Digital ID and Data Policy Division, Financial Analysis, Reporting and Management Division, Government and Defence Division, Governance and Grants Division, Industry, Education, and Infrastructure Division, Procurement Division, Property and Construction Division, Risk, Claims and Regulatory Reform Division and Social Policy Division.

0.1.3 – Governance and Grants Division, Ministerial and Parliamentary Services Division and Risk, Claims and Regulatory Reform Division.

Link with 2025–26 Portfolio Budget Statements

Outcome 1, Program 1.1 – Budget and Financial Management p.22.

Outcome 2, Program 2.1 – Public sector governance p.37.

Outcome 2, Program 2.3 – Property and construction p.41.

Outcome 2, Program 2.4 – Insurance and risk management p.43.

Outcome 2, Program 2.5 – Procurement p.45.

Outcome 2, Program 2.8 – Public sector superannuation p.48.

Outcome 2, Program 2.9 – Australian Government investment funds p.50.

Outcome 2, Program 2.10 – Nuclear powered submarine program advice p.51.

Outcome 3, Program 3.1 – Ministerial and parliamentary services p.54.

Explanation of changes since the 2025–26 Portfolio Budget Statements

Expected performance results for programs 2.1, 2.3, 2.4, 2.5, 2.8, 2.9 and 2.10 have been revised into 3 targets from the previous 2 targets. The previous ministerial advice targets have been separated into 2 targets for each minister. This allows for the scope of the measure to be broadened to assess more activities across the department and enables divisions to be mapped to individual targets according to the advice they provide to our ministers.

Explanation of changes since the 2024–25 Corporate Plan

The performance measure has been mapped to our purpose statement as a single measure and replaces it as 3 separate measures mapped to key activities 1, 2 and 3. This allows for the scope of the measure to be broadened to assess more activities across the department and simplifies presentation of results in the annual performance statements.

The previous ministerial advice targets have been separated into 2 targets for each minister. This change enables divisions to be mapped to individual targets according to the advice they provide to our ministers.

The owners have been expanded to include the Ministerial and Parliamentary Services Division for target 0.1.3 only.

Outcome 1

Support sustainable Australian Government finances through providing high-quality policy advice and operational support to the government and Commonwealth entities to maintain effective and efficient use of public resources.



Key activity 1 – Budget and financial management

Provide policy advice on expenditure across all portfolios and deliver Budget updates, cash management and consolidated financial reporting.

Measure 1.1 – Budget updates and appropriation bills

Budget papers, related updates (e.g. the Mid-Year Economic and Fiscal Outlook (MYEFO)) and appropriation bills are accurate, delivered within the required timeframes and meet legislative obligations.

Targets		
2025–26 to 2028–29	1.1.1	Variances between estimated expenses and final outcome are within set parameters.
	1.1.2	Budget papers and related updates ² meet timeframes set out in the <i>Charter of Budget Honesty Act 1998</i> .
	1.1.3	Appropriation bills introduced at times intended by the government.

Context

The Budget provides a picture of Australia's forecast financial performance and the government's fiscal policy for the forward years. The Budget includes estimates of government revenue and expenses for the Commonwealth over a specified period. The appropriation bills provide the mechanism to allow the Parliament to appropriate moneys from the Consolidated Revenue Fund on an annual basis to fund expenditure by the Government.

This measure directly relates to key activity 1 and is designed to measure the effectiveness of our delivery of budget updates and appropriation bills. Target 1.1.1 is designed to measure the accuracy of budget updates by measuring whether variances between estimated expenses and the Final Budget Outcome are within set parameters. Targets 1.1.2 and 1.1.3 are designed to measure the timeliness of various publications required by the Charter of Budget Honesty Act and the introduction of appropriation bills in Parliament.

² The following updates are measured under this target: Budget, Mid-year Economic Fiscal Outlook, Final Budget Outcome and the Pre-election Fiscal Outlook (if required).

Methodology

1.1.1 – the accuracy of estimates is measured by calculating the variance between estimated expenses and the Final Budget Outcome at 4 points in time:

- when the financial year first becomes the First forward year – difference between estimated expenses and Final Budget Outcome (<2%).
- when the financial year first becomes the Budget year – difference between Budget estimated expenses and Final Budget Outcome (<1.5%).
- when the financial year becomes the current year at Mid-Year Economic and Fiscal Outlook (MYEFO) – difference between the revised current year estimates at MYEFO and Final Budget Outcome (<1%).
- when the financial year becomes the current year at Budget – difference between the current year estimates at budget time and Final Budget Outcome (<0.5%).

1.1.2 and **1.1.3** – timeliness is demonstrated by tabling dates of budget papers, and related economic updates, and appropriation bills recorded in Hansard.

Presentation of target results

1.1.1 – the variance between estimated expenses and the Final Budget Outcome for the 4 parameters listed above.

1.1.2 –

- **achieved** – the required publications are delivered within the specified timeframes.
- **partially achieved** – not applicable.
- **not achieved** – the required publications are not delivered within the specified timeframes.

1.1.3 –

- **achieved** – appropriation bills are introduced at times intended by the Government.
- **partially achieved** – not applicable.
- **not achieved** – appropriation bills are not prepared in time for their introduction at times as intended by the Government.

Data sources

CBMS Annual Actuals and Estimates, Budget publications, The Charter of Budget Honesty Act, and Hansard records.

Measure type

Effectiveness.

Caveats

1.1.3 – the timing of appropriation bills and Budget publications are set by the Government.

Owners

1.1.1 and **1.1.2** – Budget Policy and Data Division.

1.1.3 – Financial Analysis, Reporting and Management Division.

Link with 2025–26 Portfolio Budget Statements

Outcome 1, Program 1.1 – Budget and Financial Management p.22.

Explanation of changes since the 2025–26 Portfolio Budget Statements

Nil.

Explanation of changes since the 2024–25 Corporate Plan

Minor revision to measure description to better align to the supporting performance targets.

The Government and Defence Division, Industry, Education, and Infrastructure Division and Social Policy Division have been removed as owners for this measure.

Measure 1.2 – Financial reporting

The Government's Consolidated Financial Statements are complete, fairly presented, and finalised within the timeframes set out in the *Public Governance, Performance and Accountability Act 2013*, and the monthly statements are provided to the Minister for Finance within agreed timeframes.

Targets		
2025–26 to 2028–29	1.2.1	The Auditor-General issues an unmodified audit report on the Consolidated Financial Statements.
	1.2.2	Monthly Financial Statements ³ are prepared within 21 days of the end of the month, on average.
	1.2.3	The Consolidated Financial Statements meet timeframes set out in section 48 in the <i>Public Governance, Performance and Accountability Act 2013</i> .

Context

The production of the Monthly Financial Statements, and Consolidated Financial Statements are a key function of the Government. We ensure compliance with requirements including standards and frameworks, as required by the Charter of Budget Honesty, PGPA Act and Financial Reporting Rule.

This measure assesses accuracy and completeness of financial statements, and timeliness of the Monthly Financial Statements and Consolidated Financial Statements. Target 1.2.1 is designed to measure the accuracy and completeness of financial statements. Targets 1.2.2 and 1.2.3 are designed to measure the timeliness of the Monthly Financial Statements and Consolidated Financial Statements.

Methodology

1.2.1 – accuracy and completeness are demonstrated by the Auditor-General's unmodified audit report on the 2024–25 Consolidated Financial Statements.

1.2.2 and **1.2.3** – timeliness is demonstrated by the date of correspondence to the Minister for Finance, date of providing Monthly Financial Statements, and the date the 2024–25 Consolidated Financial Statements are signed by the Minister for Finance and are provided to the Auditor-General.

Presentation of target results

1.2.1 –

- **achieved** – the Auditor-General issues an unmodified audit report on the Consolidated Financial Statements.
- **partially achieved** – not applicable.
- **not achieved** – the Auditor-General does not issue an unmodified audit report on the Consolidated Financial Statements.

1.2.2 – the average number of business days taken to prepare that the Monthly Financial Statements are prepared within at following the end of the month.

³ Target 1.2.2 excludes the June Monthly Financial Statements because they are incorporated into the Final Budget Outcome. The July and August Monthly Financial Statements are also excluded as they are delivered following the release of the Final Budget Outcome.

1.2.3 –

- **achieved** – the Consolidated Financial Statements meet timeframes set out in section 48 of the PGPA Act.
- **partially achieved** – not applicable.
- **not achieved** – the Consolidated Financial Statements do not meet timeframes set out in section 48 of the PGPA Act.

Data sources

Monthly Financial Statements, Consolidated Financial Statements, and correspondence documents.

Measure type

Effectiveness and output.

Owner

Financial Analysis, Reporting and Management Division.

Link with 2025–26 Portfolio Budget Statements

Outcome 1, Program 1.1 – Budget and Financial Management p.22.

Explanation of changes since the 2025–26 Portfolio Budget Statements

Nil.

Explanation of changes since the 2024–25 Corporate Plan

Nil.

Measure 1.3 – Cash management

Commonwealth entities have access to cash within requested timeframes.

Target		
2025–26 to 2028–29	1.3.1	100% of entities have access to cash within agreed timeframes.

Context

We provide banking and cash management to the Government ensuring the availability of funds for government expenditure to meet the needs of the Parliament and Australian public. This measure is designed to measure the availability of funds to Commonwealth entities to enable them to deliver on government policy objectives and services in the required timeframes.

Methodology

A review of payment requests completed daily against CBMS and Reserve Bank of Australia (RBA) intraday data.

Presentation of target results

1.3.1 – the percentage of entities that have access to cash within agreed timeframes.

Data sources

CBMS records and daily data transmissions to the RBA input into the monthly reconciliations.

Measure type

Effectiveness.

Caveats

Payment of funds is dependent on the availability of the transactional banks and availability of ICT systems.

Owner

Financial Analysis, Reporting and Management Division.

Link with 2025–26 Portfolio Budget Statements

Outcome 1, Program 1.1 – Budget and Financial Management p.22.

Explanation of changes since the 2025–26 Portfolio Budget Statements

Nil.

Explanation of changes since the 2024–25 Corporate Plan

Nil.

Outcome 2

Support an efficient and high-performing public sector through providing leadership to Commonwealth entities in ongoing improvements to public sector governance, including through systems, frameworks, policy advice, service delivery, and managing, acquiring, and divesting government investments.



Key activity 2 – Resource management frameworks

Manage frameworks and policies and provide advice to support the proper use and management of public resources.

Measure 2.1 – Procurement and grants

The Commonwealth Procurement Framework, including the Commonwealth Procurement Rules, whole-of-Australian-government coordinated procurement arrangements and relevant systems support the proper use and management of public resources.

Targets		
2025–26 to 2028–29	2.1.1	The Commonwealth Procurement Framework, including the Commonwealth Procurement Rules are effectively managed.
	2.1.2	Finance effectively manages the whole-of-Australian-government coordinated procurement arrangements.
	2.1.3	The AusTender and GrantConnect systems are available 99% of the time during business hours, excluding scheduled outages.

Context

The Commonwealth Procurement Framework is a subset of the Resource Management Framework related to the procurement of goods and services. It includes the Commonwealth Procurement Rules, procurement policy, Commonwealth Supplier Code of Conduct, and other guidance. As custodians of the Commonwealth Procurement Framework, we assist both government and business through advice, support and services to promote the proper use and management of public resources. This includes responsibility of the whole-of-Australian-government coordinated procurement arrangements and procurement and grant information systems (AusTender and GrantConnect).

This measure directly relates to key activity 2 and is designed to measure the effectiveness of our management of the Commonwealth Procurement Framework, and the supporting procurement arrangements and systems.

Methodology

2.1.1 – assessment of the outputs and activities undertaken to manage the Commonwealth Procurement Framework and the whole-of-Australian-government coordinated procurement arrangements, including feedback received and actions taken in considering this feedback.

2.1.2 – percentage of reported non-compliance with panel arrangement conditions and requirements for the whole-of-Australian-government coordinated procurement arrangements

2.1.3 – AusTender and GrantConnect application, database and infrastructure performance and availability statistics for the reporting period.

Presentation of target results

2.1.1 –

- **achieved** – assessment of the outputs and activities undertaken during the year demonstrates Finance effectively managed the Commonwealth Procurement Framework.
- **partially achieved** – assessment of the outputs and activities undertaken during the year demonstrates Finance was partially effective in managing the Commonwealth Procurement Framework.
- **not achieved** – assessment of the outputs and activities undertaken during the year demonstrates Finance did not effectively managed the Commonwealth Procurement Framework.

2.1.2 –

- **achieved** – 85 per cent or greater of identified non-compliance raised with the supplier within the next quarter.
- **partially achieved** – less than 85 per cent, but greater than 70 per cent of identified non-compliance raised with the supplier within the next quarter.
- **not achieved** – less than 70 per cent of identified non-compliance raised with the supplier within the next quarter.

2.1.3 – the percentage of system availability for the AusTender and GrantConnect systems during business hours, excluding scheduled outages.

Data sources

Departmental records, AusTender and GrantConnect's cloud and performance monitoring system.

Measure type

Effectiveness and output.

Caveats

This measure is designed to measure the effectiveness of our management of the Commonwealth Procurement Framework, which reflects our ownership of the framework and supporting guidance, coordinated procurement arrangements and systems.

Accountable Authorities are accountable for establishing appropriate internal control systems for their relevant entity, including in relation to procurement.

Targets 2.1.1 and 2.1.2 are new for 2025–26. The appropriateness of these targets will be reviewed for the 2026–27 Corporate Plan.

Owner

Procurement Division.

Link with 2025–26 Portfolio Budget Statements

Outcome 2, Program 2.5 – Procurement p.45.

Explanation of changes since the 2025–26 Portfolio Budget Statements

The following changes from the expected performance results for Program 2.5 (Procurement) have been made since the publication of the 2025–26 Portfolio Budget Statements:

- '75% or more panel usage rate for whole of Australian Government (WoAG) coordinated procurement arrangements' has been replaced by target 2.2.2.
- Target 2.2.1 has been introduced for 2025–26.

Explanation of changes since the 2024–25 Corporate Plan

This measure has been renumbered from 2.2 in the 2024–25 Corporate Plan and the measure description has been updated to better reflect the performance targets.

2.1.1 – this target has been introduced for 2025–26.

2.1.2 – previous target 2.2.2 in 2024–25 (75% or more panel usage rate for whole-of-Australian-Government (WoAG) coordinated procurement arrangements) has been replaced with a more meaningful assessment of performance regarding our effective management of coordinated procurement arrangements.

2.1.3 – this target has been renumbered from 2.2.1 in the 2024–25 Corporate Plan.

Measure 2.2 – Risk management

The Commonwealth Risk Management Policy and supporting advice, services, education, and outreach activities promote effective risk management across the Commonwealth.

Target		
2025–26	2.2.1	Not measured in this year.
2026–27		Sustained or positive improvement to the risk management maturity rating across the General Government Sector.
2027–28		Not measured in this year.
2028–29		Sustained or positive improvement to the risk management maturity rating across the General Government Sector.

Context

The Comcover Risk Management Benchmarking Survey measures entity risk management capability maturity by reference to the requirements of the Commonwealth Risk Management Policy and indicators of success.

This measure assesses the effectiveness of risk management frameworks and policies, and risk management outreach and capability building activities. Improved risk management maturity reduces the pressure and liability on the Budget, which contributes to achieving value in the management of public resources.

Methodology

Independent evaluation of the results is undertaken by an external consultant to determine each entity's maturity level and the collective maturity level across the General Government Sector. A report is prepared with analysis of the collective maturity level, demonstrating program outcomes.

Presentation of target results

Not applicable for 2025–26.

Data sources

Comcover Risk Management Benchmarking Survey, including the Benchmarking Program Key Findings Report and Fund Member survey responses and attachments.

Measure type

Effectiveness.

Caveats

The Comcover Risk Management Benchmarking Survey is conducted every second year in recognition of the time it takes to enhance organisational capability and culture, and for such changes to become evident. This provides participants the necessary time to understand their results and identify, implement, and evaluate improvements prior to the next survey. The survey is mandatory for all entities classified to the General Government Sector with an average staffing level of 10 or more employees.

Owner

Risk, Claims and Regulatory Reform Division.

Link with 2025–26 Portfolio Budget Statements

Outcome 2, Program 2.4 – Insurance and risk management p.43.

Explanation of changes since the 2025–26 Portfolio Budget Statements

Nil.

Explanation of changes since the 2024–25 Corporate Plan

This measure has been renumbered from 2.3 in the 2024–25 Corporate Plan.

Measure 2.3 – Administration of pension schemes

Pension schemes for former parliamentarians, judges and governors-general are administered in accordance with the applicable regulatory and legislative requirements.

Targets		
2025–26 to 2028–29	2.3.1	No material compliance matters in relation to the operations of the pension schemes administered by Finance.
	2.3.2	100% of pension payments made on time.
	2.3.3	100% of statutory reporting obligations complied with.

Context

We are responsible for administration of the Parliamentary Contributory Superannuation Scheme, the Governors' General Pension Scheme, the Judge's Pension Scheme and the Federal Circuit and Family Court of Australia Division 2 Judges Death and Disability Scheme.

This performance measure assesses the key components of the schemes' administration supported by material compliance with regulatory and legislative requirements (target 2.3.1), timeliness of pension/entitlement payments (target 2.3.2) and compliance with statutory reporting requirements (target 2.3.3). Overall, this measure provides insight into our performance in delivering these superannuation schemes and compliance with enabling legislation.

Methodology

Pension payments are processed and verified through the Capital 11 system. Senior officers review payments to identify any material compliance matters, the timeliness of payments and adherence to statutory reporting obligations.

Presentation of target results

2.3.1 –

- **achieved** – no material compliance matters in relation to the operations of the pension schemes administered by Finance.
- **partially achieved** – 1 to 4 material compliance matters in relation to the operations of the pension schemes administered by Finance.
- **not achieved** – 5 or more no material compliance matters in relation to the operations of the pension schemes administered by Finance.

2.3.2 –

- **achieved** – 100 per cent of pension payments made on time.
- **partially achieved** – less than 100 per cent, but greater than 85 per cent of pension payments made on time.
- **not achieved** – 85 per cent or less of pension payments made on time.

2.3.3 –

- **achieved** – 100 per cent of statutory reporting obligations complied with.
- **partially achieved** – less than 100 per cent, but greater than 85 per cent of statutory reporting obligations complied with.
- **not achieved** – 85 per cent or less of statutory reporting obligations complied with.

Data sources

Department records including data in the Capital 11 system and pay reports.

Measure type

Effectiveness and output.

Caveats

This measure is only designed to assess the administration of pension schemes for which Finance is directly accountable (former parliamentarians elected before 2004, some retired judges, and retired governors-general only). The administration of other public sector and Australian Defence Force superannuation is managed by the Commonwealth Superannuation Corporation, which is a corporate Commonwealth entity.

Owner

Governance and Grants Division.

Link with 2025–26 Portfolio Budget Statements

Outcome 2, Program 2.8 – Public sector superannuation p.48.

Explanation of changes since the 2025–26 Portfolio Budget Statements

Nil.

Explanation of changes since the 2024–25 Corporate Plan

This measure has been renumbered from 2.4 in the 2024–25 Corporate Plan.



Key activity 3 – Commercial interests

Support the commercial interest of the Commonwealth.

Measure 3.1 – Commonwealth property initiatives

Commonwealth property initiatives, including in relation to leasing and facilities management for non-corporate Commonwealth entities, are managed effectively.

Targets		
2025–26 to 2028–29	3.1.1	The annual Property Operating Expenses (POE) savings target is achieved.
	3.1.2	Engagement with stakeholders under the whole-of-Australian Government (WoAG) Property Services Coordinated Procurement Arrangements supports the effective delivery of services.

Context

The whole-of-Australian Government (WoAG) Property Services Coordinated Procurement Arrangements aim to achieve whole of government property-related outcomes, maximise market benefits and deliver efficiencies. They exist to optimise the efficiency of property services to the Commonwealth, establish fair, equitable and transparent processes, and maximise the value for money that can be achieved by consolidating the Commonwealth's purchasing power. We manage the Arrangements on behalf of the Commonwealth.

This measure is designed to assess our oversight of Commonwealth property to achieve value for money across property, and its related services in line with the Commonwealth Property Management Framework.

Methodology

3.1.1 – calculation of the Property Operating Expenses savings achieved against the target.

3.1.2 – assessment of the outputs and activities with stakeholders under the WoAG Property Services Coordinated Procurement Arrangements supports the delivery of services to entities.

Presentation of target results

3.1.1 –

- **achieved** – the aggregated Property Operating Expenses savings target is met or exceeded.
- **partially achieved** – less than the aggregated Property Operating Expenses savings target, but more than zero savings are achieved.
- **not achieved** – no Property Operating Expenses savings are achieved.

3.1.2 –

- **achieved** – assessment of engagement with stakeholders under the WoAG Property Services Coordinated Procurement Arrangements demonstrates that Finance's support was effective in the delivery of services.
- **partially achieved** – assessment of engagement with stakeholders under the WoAG Property Services Coordinated Procurement Arrangements demonstrates that Finance's support was partially effective in the delivery of services.
- **not achieved** – assessment of engagement with stakeholders under the WoAG Property Services Coordinated Procurement Arrangements demonstrates that Finance's support was not effective in the delivery of services.

Data sources

Property Services Coordinated Procurement Arrangements – Property Operating Expenses Report, and departmental records.

Measure type

Effectiveness.

Caveats

This measure is designed to assess the effectiveness of our management of the WoAG Property Services Coordinated Procurement Arrangements, in line with our oversight role of the arrangements.

3.1.1 – due to the lag time in the availability of data, performance results for Property Operating Expenses are reported with a one-year lag. The 2025–26 Annual Performance Statements will report on the 2024–25 Property Operating Expenses savings results.

3.1.2 – this is a new target for 2025–26. The appropriateness of this target will be reviewed for the 2026–27 Corporate Plan.

Owner

Property and Construction Division.

Link with 2025–26 Portfolio Budget Statements

Outcome 2, Program 2.3 – Property and construction p.41.

Explanation of changes since the 2025–26 Portfolio Budget Statements

The measure description has been updated to better reflect the performance targets, and the expected performance results (targets) have been developed.

Explanation of changes since the 2024–25 Corporate Plan

The measure description has been updated to better reflect the performance targets. Below is a summary of changes for each target:

- **3.1.1** – target has been revised to focus on achieving the Property Operating Expenses savings target. The occupational density component has been removed from the target and will continue to be reported in the annual Australian Government Office Occupancy Report.
- previous target 3.1.2 'ratings at or above Meets Most Expectations for all Property Service Providers (PSPs)' has been removed as it is no longer a meaningful measure of performance.
- **3.1.2** – new target for 2025–26.

Measure 3.2 – Comcover

The Australian Government's self-managed insurance fund, Comcover, is financially sustainable to meet an ordinary level of claims, and Comcover liability claims are managed in accordance with the model litigant obligation outlined in the *Legal Services Directions 2017*.

Targets		
2025–26 to 2028–29	3.2.1	As at 30 June, Comcover's special account balance can cover at least 3 years of forecasted cash outflow, as actuarially assessed.
	3.2.2	As at 30 June, Comcover's asset to liability ratio is not outside the Comcover Sufficiency Operating range for more than 2 consecutive financial years.
	3.2.3	No identified breaches of the model litigant obligation under the Legal Services Directions.

Context

Comcover is the Australian Government's self-managed insurance fund. More than 170 Fund Members are insured through Comcover. The Comcover Statement of Cover outlines the terms and conditions under which a wide range of insurable losses are covered.

This measure is designed to assess our administration of the Comcover scheme, by assessing both Comcover's financial sustainability and claims management by monitoring breaches of the model litigant obligation under the Legal Services Directions.

Methodology

3.2.1 – at 30 June each year, the Comcover special account balance is compared to the actuarially assessed cash outflow forecast for the next 3 years.

3.2.2 – at 30 June each year, the Comcover's asset to liability ratio is calculated using the asset and liabilities, adjusted by unfunded claims above \$100m, and assessed against the Comcover Sufficiency Operating range.

3.2.3 – confirmation from the Office of Legal Services Coordination in the Attorney-General's Department of no breaches of the model litigant obligation.

Presentation of target results

3.2.1 –

- **achieved** – at 30 June, Comcover's special account balance can cover at least 3 years of forecasted cash outflow, as actuarially assessed.
- **partially achieved** – at 30 June, Comcover's special account balance can cover less than 3 years, but greater than 2 years of forecasted cash outflow, as actuarially assessed.
- **not achieved** – at 30 June, Comcover's special account balance can cover 2 years or less of forecasted cash outflow, as actuarially assessed.

3.2.2 –

- **achieved** – at 30 June, Comcover's asset to liability ratio is not outside the Comcover Sufficiency Operating range for more than 2 consecutive financial years.
- **partially achieved** – not applicable.
- **not achieved** – at 30 June, Comcover's asset to liability ratio is outside the Comcover Sufficiency Operating range for more than 2 consecutive financial years.

3.2.3 –

- **achieved** – no identified breaches of the model litigant obligation under the Legal Services Directions.
- **partially achieved** – not applicable.
- **not achieved** – 1 or more identified breaches of the model litigant obligation under the Legal Services Directions.

Data sources

3.2.1 – reports from the appointed actuary, Comcover's Annual Budget Workbook, monthly management report showing Comcover's special account balance, quarterly actuarial valuation reports showing forecasted payment, Finance's annual financial statements and data on committed funds (under s23(3) of the PGPA Act).

3.2.2 – balance sheet or trial balance from the Financial Information Management System (FMIS).

3.2.3 – departmental records and Office of Legal Services Coordination communications and reports.

Measure type

Effectiveness.

Caveats

3.2.2 – the Legal Services Directions stipulates the obligations and expectations for the management of Commonwealth litigation. The compliance framework for the relevant obligations relies on partial self-identification and self-assessment. This is supported by oversight by the Office of Legal Services Coordination in the Attorney General's Department.

Owner

Risk, Claims and Regulatory Reform Division.

Link with 2025–26 Portfolio Budget Statements

Outcome 2, Program 2.4 – Insurance and risk management p.43.

Explanation of changes since the 2025–26 Portfolio Budget Statements

An additional expected performance result relating to Comcover's asset to liability ratio has been introduced.

Explanation of changes since the 2024–25 Corporate Plan

Target 3.2.2 is new for 2025–26.

Previous target 3.2.2 has been renumbered to 3.2.3 in 2025–26.



Key activity 4 – Enabling service delivery

Provide enabling services to the Commonwealth.

Measure 4.1 – Service Delivery Office

As a shared services hub, the Service Delivery Office (SDO) provides quality and timely services to client entities.

Targets		
2025–26 to 2028–29	4.1.1	Key metrics outlined in the service level agreements with client entities are met.
	4.1.2	The average resolution time of client requests is less than 10 business days.

Context

The Service Delivery Office (SDO) is a shared services provider that focuses on delivering quality and valued corporate services to government in the areas of human resources, financial operations and the support of the Enterprise Resource Planning (ERP) system to enable client entities to focus on their core business.

Target 4.1.1 is designed to assess the quality and timeliness of services provided to client entities against the service level agreements. Target 4.2.1 measures the average resolution of client requests.

Methodology

4.1.1 – performance of the key metrics outlined in the service level agreements are measured by calculating the percentage for the following services:

- **accounts payable** – proportion of correctly submitted invoices processed in line with the Australian government policy (target: 100 per cent)
- **accounts receivable** – proportion of financial documents processed, and debts administered in line with client Accountable Authority Instructions (AAIs) and Australian Government policy (target: 100 per cent)
- **payroll administration** – proportion of payslips for employees are paid correctly (following delegate approval) and on time (target: 100 per cent), and
- **HUB usage** – the HUB (ERP) System will maintain 100% availability for clients to manage service, data and ledger maintenance activities, excluding scheduled outages.

4.1.2 – resolution time is measured using the timeframe for closing a ticket.

Presentation of target results

4.1.1 – the percentage for the 4 key metrics in the service level agreements listed above.

4.1.2 – the average resolution time of client requests in days.

Data sources

Departmental records, including volumetric data from the enterprise resource planning system.

Measure type

Output.

Caveats

This measure is designed to assess the performance of the services performed by the SDO, and not the performance of client agencies.

Target 4.1.1 is assessed using data extracted from the HUB (ERP) system, which reflects shared services processed by the SDO for client entities. The accuracy and reliability of this data are essential for effective performance evaluation and service delivery.

Owner

Shared Services Division.

Link with 2025–26 Portfolio Budget Statements

Outcome 2, Program 2.7 – Service Delivery Office p.47.

Explanation of changes since the 2025–26 Portfolio Budget Statements

Expected performance results for the performance measure have been revised from 5 to 2 targets, and description revised.

Explanation of changes since the 2024–25 Corporate Plan

Four previous targets (4.1.1, 4.1.2, 4.1.3 and 4.1.4) have been revised into a single target for 2025–26.

Previous target 4.1.5 has been renumbered to 4.1.2 in 2025–26, and the target description revised.

Measure 4.2 – ICT systems and services

ICT systems are delivered effectively to Commonwealth entities and companies.

Targets		
2025–26 to 2028–29	4.2.1	ICT systems ⁴ are available 99% of the time, excluding scheduled outages.
	4.2.2	Meet or exceed a customer satisfaction (CSAT) target of 85% for closed or resolved service requests or tickets ⁵ .

Context

We deliver government technology services that enable Commonwealth entities and companies to provide public services. This measure is designed to assess how effectively ICT systems and services are being delivered to Commonwealth entities and companies to achieve value in the management of public resources.

Methodology

Measured through:

4.2.1 – uptime statistics, demonstrating the platforms are available, excluding scheduled outages.

4.2.2 – a survey issued to service desk users when their support request or service ticket is resolved and closed. Users can select from a 5-point scale and optionally provide qualitative feedback.

Presentation of target results

4.2.1 – the percentage of system availability for the ICT systems listed below, excluding scheduled outages.

4.2.2 – the percentage of closed or resolved service requests or tickets that met or exceeded the customer satisfaction target.

Data sources

Uptime statistics for all services, and a customer survey administered and managed using the GovCMS service desk tool.

Measure type

Output and effectiveness.

Caveats

This measure covers a wide range of ICT systems and services we administered. Some data sources rely on information provided by external parties (such as Microsoft).

Due to the availability of data, targets cover specific systems or services:

4.2.1 – the following systems are measured under this target: GovDNA, GovLINK redundant sites, GovCMS, MCN (National Telepresence Service), GovTEAMS OFFICIAL and Parliamentary Document Management System (PDMS).

4.2.2 – this target measures the GovCMS program only.

Owner

ICT Division.

⁴ The following systems are measured under this target: GovDNA, GovLINK redundant sites, GovCMS, MCN (National Telepresence Service), GovTEAMS OFFICIAL and Parliamentary Document Management System (PDMS)

⁵ This target measures the GovCMS program only.

Link with 2025–26 Portfolio Budget Statements

Outcome 2, Program 2.6 – Delivery of government technology services p.46.

Explanation of changes since the 2025–26 Portfolio Budget Statements

Nil.

Explanation of changes since the 2024–25 Corporate Plan

Nil.



Key activity 5 – Data and digital strategy

Support wider availability and use of Government data and promote digital transformation.

Measure 5.1 – Office of the National Data Commissioner

Office of the National Data Commissioner (ONDC) activities facilitate the wider sharing of Government data.

Target		
2025–26 to 2028–29	5.1.1	The number of data sharing requests on Dataplace that lead to sharing increases by 30% on the previous year's target ⁶ .

Context

The *Data Availability and Transparency Act 2022* (the Act) establishes a scheme for sharing data held by Australian Government agencies. The purpose of the scheme is to increase the availability and use of Australian Government data to deliver better government services, policies and programs and world-leading research and development.

This measure is designed to capture all requests for data held by Australian Government agencies made on Dataplace that lead to data sharing. The measure is in line with the objectives of the Act.

Methodology

Count of requests for data that lead to data sharing in Dataplace. This includes requests for data through the form of variations to agreements authorising new data to be shared.

Presentation of target results

5.1.1 – number of data sharing requests on Dataplace that led to sharing.

Data sources

Dataplace, a digital platform to manage requests for data held by Australian Government agencies.

Measure type

Output.

Caveats

The work of the ONDC and the practice of data sharing is maturing. The statutory review of the DAT Act is expected to report to government in 2025–26. Following the review and implementation of any recommendations, the performance measure will be reviewed and amended accordingly.

Data sharing includes variations to agreements where the registered variation authorises new data to be shared, in accordance with sections 33, 18 and 19 of the DAT Act.

Owner

Office of the National Data Commissioner.

Link to Regulatory Performance Best Practice Principles

The **National Data Commissioner's Statement of Intent** sets out how they plan to operate in step with the **Ministerial Statement of Expectations** and the principles of regulator best practice (continuous improvement and building trust, risk based and data driven, and collaboration and engagement).

⁶ The 2024–25 target was 13 data sharing requests on Dataplace that lead to sharing. The 2025–26 target is 17 data sharing requests on Dataplace that lead to sharing.

Finance's 2025–26 Annual Performance Statements will contain information to direct the reader to the National Data Commissioner's 2025–26 Annual Report for information on the role of the National Data Commissioner and ONDC, and further detail on performance outcomes reconciled against the regulatory best practice principles.

Link with 2025–26 Portfolio Budget Statements

Outcome 2, Program 2.2 – DATA Scheme p.39.

Explanation of changes since the 2025–26 Portfolio Budget Statements

Nil.

Explanation of changes since the 2024–25 Corporate Plan

Nil.

Measure 5.2 – Digital ID

Finance effectively supports the implementation of Australia's Digital ID System.

Context

Digital ID provides individuals with a secure and convenient alternative to traditional forms of ID and can reduce the amount of personal information that needs to be provided to organisations. We support the implementation of the Australia's Digital ID System, including through leading interagency coordination, development of policies, governance and legislative outputs, industry engagement and communications. We also provide advice to the Government on ways to strengthen and increase the use of Digital ID in Australia.

This measure is designed to assess our role in supporting the effective implementation of Australia's Digital ID System.

Methodology

Assessment of the outputs and activities undertaken to support the implementation of the Australia's Digital ID System.

Presentation of target results

Not applicable – no target has been set for 2025–26.

Data sources

Departmental records, including correspondence documents, external reviews, the Federal Register of Legislation and Digital ID website.

Measure type

Effectiveness.

Caveats

This measure is designed to assess the activities and outputs that we are accountable for. Other entities have a role in Australia's Digital ID System, including Services Australia and the Australian Taxation Office which are accredited as service providers within the Australian Government Digital ID System (AGDIS) and the Office of the System Administrator (within Services Australia) which administers the operations of the AGDIS. As the Digital ID Regulator, the Australian Competition and Consumer Commission accredits and regulates government and other Digital ID service providers, while the Office of the Australian Information Commissioner regulates privacy aspects of the Digital ID legislative framework. Digital ID data standards are issued by an independent Data Standards Chair, supported by a Data Standards Body located within Treasury.

Owner

Digital ID and Data Policy Division.

Link with 2025–26 Portfolio Budget Statements

Outcome 2, Program 2.1 – Public sector governance p.37.

Explanation of changes since the 2025–26 Portfolio Budget Statements

No expected performance result has been developed.

Explanation of changes since the 2024–25 Corporate Plan

The measure description has been updated to reference 'Australia's Digital ID System' instead of the 'Digital ID Program'.

No target has been set for the current year, as it is not practicable. The methodology has been revised from an output-based target to an assessment of the output and activities we undertake to support the implementation of Australia's Digital ID System. This assessment is limited to the outputs and activities we are accountable for only.

Outcome 3

Support for parliamentarians and others as required by the Australian Government through the delivery of, and advice on, work expenses and allowances, entitlements and targeted programs.



Key activity 6 – Ministerial and parliamentary services

Deliver ministerial and parliamentary services.

Measure 6.1 – Ministerial and parliamentary services

Finance provides quality and timely services to parliamentarians, their employees and others as required by the Australian Government.

Targets		
2025–26	6.1.1	100% of payroll payments are made accurately and on time.
	6.1.2	100% of expense payments are made accurately and on time ⁷ .
	6.1.3	All projects to establish or relocate permanent offices are delivered in accordance with the: <ul style="list-style-type: none">• National construction code (NCC), including Disability (Access to Premises – Buildings) Standards 2010, and• National Fit-out guidelines⁸, including any physical security requirements.
	6.1.4	99% of COMCAR reservations are completed without service failure.
2027–28 to 2028–29		To be determined ⁹ .

Context

We provide parliamentarians, their employees and others as required by the Australian Government, with a range of facilities and services to assist them in undertaking their duties, including payroll and expense payments processing, electoral office relocation and fit out, and transport services.

This measure is designed to assess the effectiveness of a range of ministerial and parliamentary services we deliver to parliamentarians.

Methodology

6.1.1 – measured through an assessment of payroll payment against the timeliness and accuracy criteria.

6.1.2 – measured through an assessment of expense payments against the timeliness and accuracy criteria¹⁰.

6.1.3 – demonstrated through project documents, including plans for electorate or ministerial office fit-outs, Certificate of Occupancy or equivalent, and other documentation.

⁷ The *Parliamentary Business Resources Legislation Amendment (Machinery of Government Change) Act 2025* deferred the date of the machinery of government change from 1 July 2025 to 1 July 2026

⁸ See caveats related to this performance measure.

⁹ These measures will be reviewed post the transfer of functions to the Independent Parliamentary Expenses Authority from 1 July 2026.

¹⁰ Please see caveats related to this performance target.

6.1.4 – measured through calculating the percentage of COMCAR reservations that are completed without service failure.

Presentation of target results

6.1.1 – percentage of payroll payments made accurately, and percentage of payroll payments made on time.

6.1.2 – percentage of expense payments made accurately, and percentage of expense payments made on time.

6.1.3 – proportion of projects to establish or relocate permanent offices delivered during the year that comply with the requirements listed above.

6.1.4 – percentage of COMCAR reservations that were completed without service failure.

Data sources

Departmental records, including payments data, project documentation and COMCAR reservations and service data.

Measure type

Output.

Caveats

This measure is designed to assess the services for which we are directly accountable only. Other entities provide a range of services to parliamentarians including the parliamentary departments, Independent Parliamentary Expenses Authority (IPEA) and Parliamentary Workplace Support Service (PWSS).

6.1.1 – the methodology excludes payments made late or paid incorrectly due to causes outside of Ministerial and Parliamentary Services payroll control.

6.1.2 – expense payments are submitted by a parliamentarian or their office and are checked and verified by Finance. This target is designed to measure the timeliness and accuracy of the processing of expense claims only, reflecting our role in the administration of parliamentary expense payments. For the purposes of this target, a random sample is taken of payments made within the Parliamentary Expenses Management System (PEMS).

6.1.3 – under the NCC, where exemptions apply, such as heritage protection requirements, those limitations will affect projects delivered under this target. Each building may also present unique constraints that influence what can be incorporated into the design. When this happens, alternative solutions are explored. If these limitations impact projects, we will include relevant commentary in the annual performance statements.

6.1.4 – in accordance with the COMCAR procedures, trips that COMCAR is unable to service due to the short notice and those for which COMCAR has no oversight of (such as trips delivered by Parliamentary Transport Offices) are excluded.

Owner

Ministerial and Parliamentary Services Division.

Link with 2025–26 Portfolio Budget Statements

Outcome 3, Program 3.1 – Ministerial and parliamentary services p.54.

Explanation of changes since the 2025–26 Portfolio Budget Statements

The measure has been split into 2 individual measures (one relating to services and the other relating to systems), and the expected performance results realigned.

Explanation of changes since the 2024–25 Corporate Plan

Previous target 6.1.4 has been restructured into 2 separate targets (for 2025–26, these are targets 6.1.4 and 6.2.1).

The description for target 6.1.3 has been updated to clarify the requirements that electorate office establishment or relocation projects are delivered to.

Measure 6.2 – Ministerial and parliamentary systems

Relevant systems are available to support Finance to provide services to parliamentarians, their employees and others as required by the Australian Government.

Targets		
2025–26 to 2028–29	6.2.1	The COMCAR Automated Resource System (CARS) is available 99% of the time, excluding scheduled outages.
	6.2.2	The Parliamentary Expenses Management System (PEMS) is available 99% of the time, excluding scheduled outages.

Context

This measure is designed to measure the availability of systems that support the delivery of a range of ministerial and parliamentary services we offer for parliamentarians.

Methodology

Measured through uptime statistics, demonstrating the platforms are available, excluding scheduled outages.

Presentation of target results

6.2.1 – the percentage of system availability for the COMCAR Automated Resource System (CARS), excluding scheduled outages.

6.2.2 – the percentage of system availability for the Parliamentary Expenses Management System (PEMS), excluding scheduled outages.

Data sources

Uptime statistics, departmental records, including data in the COMCAR Automated Resource System and Parliamentary Expenses Management System.

Measure type

Output.

Caveats

This measure is only designed to assess our oversight of the ministerial and parliamentary systems that support us to deliver services to parliamentarians, their employees and others as required by the Australian Government.

Owner

Ministerial and Parliamentary Services Division.

Link with 2025–26 Portfolio Budget Statements

Outcome 3, Program 3.1 – Ministerial and parliamentary services p.54.

Explanation of changes since the 2025–26 Portfolio Budget Statements

The measure has been split into 2 individual measures (one relating to services and the other relating to systems), and the expected performance results realigned.

Explanation of changes since the 2024–25 Corporate Plan

This is a new measure for 2025–26.

Previous target 6.1.4 has been restructured into 2 separate targets (for 2025–26, these are targets 6.1.4 and 6.2.1).

The current year target 6.2.2 has been renumbered from 6.1.5 in 2024–25.

Appendix A – Summary of changes to performance measures

The table below provides a description of the changes made in 2025–26 to performance measures and targets, in comparison to the 2024–25 Corporate Plan.

2025–26	2024–25	Description of change
Measure 0.1 – Finance advice.	Measure 1.4 – Finance advice Measure 2.1 – Finance advice Measure 3.3 – Finance advice.	The performance measure has been mapped to our purpose statement as a single measure and replaces it as 3 separate measures mapped to key activities 1, 2 and 3. This allows for the scope of the measure to be broadened to assess more activities across the department and simplifies presentation of results in the annual performance statements.
Target 0.1.2 The Minister for Finance, or their representative, rate Finance's advice as effective and timely.	Target 2.1.2 The Minister for Finance and Special Minister of State, or their representatives, rate Finance's advice as effective and timely (establish baseline).	The previous ministerial advice targets have been separated into 2 targets for each minister. This change enables divisions to be mapped to individual targets according to the advice they provide to our ministers.
Target 0.1.3 The Special Minister of State, or their representative, rate Finance's advice as effective and timely.	Target 2.1.2 The Minister for Finance and Special Minister of State, or their representatives, rate Finance's advice as effective and timely (establish baseline).	The previous ministerial advice targets have been separated into 2 targets for each minister. This change enables divisions to be mapped to individual targets according to the advice they provide to our ministers.
Measure 1.1 – Budget updates and appropriation bills.	Measure 1.1 – Budget updates and appropriation bills.	The Government and Defence Division, Industry, Education, and Infrastructure Division and Social Policy Division have been removed as owners for this measure.
Measure 2.1 – Procurement and grants.	Measure 2.2 – Procurement and grants.	This measure has been renumbered from 2.2 in the 2024–25 Corporate Plan and the measure description has been updated to better reflect the performance targets.
Target 2.1.1 The Commonwealth Procurement Framework, including the Commonwealth Procurement Rules are effectively managed.	Not applicable.	New target for 2025–26.
Target 2.1.2 Finance effectively manages the whole-of-Australian-government coordinated procurement arrangements.	Not applicable.	New target for 2025–26.

2025–26	2024–25	Description of change
Not applicable.	Target 2.2.2 75% or more panel usage rate for whole of Australian Government (WoAG) coordinated procurement arrangements.	Previous target 2.2.2 removed.
Target 2.1.3 The AusTender and GrantConnect systems are available 99% of the time during business hours, excluding scheduled outages.	Target 2.2.1 The AusTender and GrantConnect systems are available 99% of the time during business hours, excluding scheduled outages.	Renumbered from 2.2.1 in the 2024–25.
Measure 2.2 – Risk management.	Measure 2.3 – Risk management.	This measure has been renumbered from 2.3 in the 2024–25 Corporate Plan.
Measure 2.3 – Administration of public sector superannuation.	Measure 2.4 – Administration of public sector superannuation.	This measure has been renumbered from 2.4 in the 2024–25 Corporate Plan.
Measure 3.1 – Commonwealth property initiatives.	Measure 3.1 – Commonwealth property initiatives.	The measure description has been updated to better reflect the performance targets.
Target 3.1.1 The annual Property Operating Expenses (POE) savings target is achieved.	Target 3.1.1 The whole-of-Australian Government (WoAG) Property Services Coordinated Procurement Arrangements deliver property efficiencies.	Target has been revised to focus on achieving the Property Operating Expenses savings target. The occupational density component has been removed from the target and will continue to be reported in the annual Australian Government Office Occupancy Report.
Target 3.1.2 Engagement with stakeholders under the whole-of-Australian Government (WoAG) Property Services Coordinated Procurement Arrangements supports the effective delivery of services.	Not applicable.	New target for 2025–26.
Not applicable.	Target 3.1.2 Ratings at or above Meets Most Expectations for all Property Service Providers (PSPs).	Target removed for 2025–26.
Target 3.2.2 As at 30 June, Comcover's asset to liability ratio is not outside the Comcover Sufficiency Operating range for more than 2 consecutive years.	Not applicable.	New target for 2025–26.

2025–26	2024–25	Description of change
Target 4.1.1 Service level agreements with client entities are met.	Target 4.1.1 Accounts payable – Proportion of correctly submitted invoices are processed in line with Australian government policy (target: 100%). Target 4.1.2 Accounts receivable – Proportion of financial documents processed, and debts administered in line with client Accountable Authority Instructions (AAIs) and Australian government policy (target: 100%). Target 4.1.3 Payroll administration – Proportion of pay slips for employees, serving board and committee members paid correctly, following delegate approval and on time (target: 100%). Target 4.1.4 HUB usage – Proportion of planned days clients can manage their services, data, and ledger maintenance activities through HUB (ERP) system (target: 100%).	Four previous targets (4.1.1, 4.1.2, 4.1.3 and 4.1.4) have been revised into a single target for 2025–26.
Target 4.1.2 The average resolution time of client requests is less than 10 business days.	Target 4.1.5 The average resolution time of client requests (target: less than 10 days).	Previous target 4.1.5 has been renumbered to 4.1.2, and the target description revised.
Measure 5.2 – Digital ID.	Measure 5.2 – Digital ID. Target 5.2.1 Develop and implement rules and other legislative instruments needed to support the implementation of the <i>Digital ID Act 2024</i> .	The measure description has been updated to reference 'Australia's Digital ID System' instead of the Digital ID Program. No target has been set for the current year. The methodology has been revised from an output-based target to an assessment of the output and activities we undertake to support the implementation of Australia's Digital ID System.
Target 6.1.3 All projects to establish or relocate permanent offices are delivered in accordance the: <ul style="list-style-type: none"> National construction code (NCC), including Disability (Access to Premises – Buildings) Standards 2010, and National Fit-out guidelines, including any physical security requirements. 	Target 6.1.3 100% of projects to establish or relocate permanent offices are delivered in accordance with the prescribed standards.	The description for target 6.1.3 has been updated to clarify the requirements that electorate office establishment or relocation projects are delivered to.

2025–26	2024–25	Description of change
Target 6.1.4 99% of COMCAR reservations are completed without service failure.	Target 6.1.4 The COMCAR Automated Resource System (CARS) is available 99% of the time, excluding scheduled outages, and 99% of COMCAR reservations are completed without service failure.	Previous target 6.1.4 has been restructured into 2 separate targets (for 2025–26, these are targets 6.1.4 and 6.2.1).
Measure 6.2 – Ministerial and parliamentary systems.	Not applicable.	New measure for 2025–26. <i>See changes for targets 6.1.4 and 6.2.1.</i>
Target 6.2.1 The COMCAR Automated Resource System (CARS) is available 99% of the time, excluding scheduled outages.	Target 6.1.4 The COMCAR Automated Resource System (CARS) is available 99% of the time, excluding scheduled outages, and 99% of COMCAR reservations are completed without service failure.	Previous target 6.1.4 has been restructured into 2 separate targets (for 2025–26, these are targets 6.1.4 and 6.2.1). Target 6.2.1 has been realigned under measure 6.2.

Appendix B – PGPA Act requirements

The table below summarises the PGPA Act requirements for corporate plans, including page references for each requirement.

Requirement	Page(s)
Introduction	4
• Statement of preparation	2
• the reporting period for which the plan is prepared	2
• the reporting periods covered by the plan	2
Purpose	5
Key activities	5–7
Operating context	
• environment	9–12
• capability	15–18
• risk oversight and management	13–14
• cooperation	19–20
• subsidiaries (if applicable)	Not applicable
Performance	21–48

