

Corporate Plan Template

Commonwealth Entity

Template Instructions

The purpose of this template is support you to develop your entity corporate plan efficiently.

The accountable authority of a Commonwealth entity must include the following content in the corporate plan as specified by section 16E of the [*Public Governance, Performance and Accountability Rule 2014*](https://www.legislation.gov.au/F2014L00911/latest/text) (PGPA Rule).

The corporate plan is the main planning document for a Commonwealth entity. It outlines key activities, the operating context, and performance measures used to track progress toward the entity’s purposes. Publishing a corporate plan is a requirement for most Commonwealth entities.

**The use of this template is not mandatory. It is a guide only.**

Refer to Resource Management Guides, [RMG-131 Developing Performance Measures](https://www.finance.gov.au/government/managing-commonwealth-resources/developing-performance-measures-rmg-131) and [RMG-132 Corporate Plans for Commonwealth entities](https://www.finance.gov.au/government/managing-commonwealth-resources/corporate-plans-commonwealth-entities-rmg-132) for additional information.

**How to use this template**

* Black text provides example text you can use in the corporate plan.
* Red text is instructional and should be updated appropriately or removed before finalising your corporate plan.

For any questions, or to provide feedback on this template, contact PGPA@finance.gov.au.

The Table of Contents is not a requirement, however, it is common practice to include in PDF or Word versions, featuring the required elements (as listed above).

Table of Contents

[Introduction 6](#_Toc203052495)

[Purposes 6](#_Toc203052496)

[Key activities 7](#_Toc203052497)

[Operating Context 7](#_Toc203052498)

[Environment 8](#_Toc203052499)

[Capabilities 9](#_Toc203052500)

[Risk 12](#_Toc203052501)

[Cooperation 12](#_Toc203052502)

[Subsidiaries 13](#_Toc203052503)

[Performance 14](#_Toc203052504)

[Appendix 1: Changes to performance information 17](#_Toc203052505)

[Appendix 2: List of requirements 18](#_Toc203052506)

# Introduction

This information is required by section 16E(2) item 1 of the PGPA Rule.

Entities must include an introductory statement in the corporate plan that:

* states that the plan has been prepared for paragraph 35(1)(b) of the PGPA Act. The statement may also refer to any other legislation applicable to the preparation of the plan;
* specifies the reporting period for which the plan is prepared (this would usually be the first reporting period of the minimum 4-year period covered by the plan); and,
* specifies the reporting periods covered by the plan (this would usually be the minimum 4-year period covered by the plan; for example, 2024-25 to 2027-28).

Refer to the Introduction section within the ‘What to include in a corporate plan’ and the better practice examples in [RMG-132 Corporate plans for Commonwealth entities](https://www.finance.gov.au/government/managing-commonwealth-resources/corporate-plans-commonwealth-entities-rmg-132).

An example introductory statement is set out below.

I/We, as the accountable authority of [entity name], present the [year for which the plan is prepared] [entity name] corporate plan, which covers the periods of [minimum 4-year period], as required under paragraph 35(1)(b) of the *Public Governance, Performance and Accountability Act 2013* and [reference to sections of other applicable legislation].

# Purposes

This information is required by section 16E(2) item 2 of the PGPA Rule.

Purposes include the entity functions, objectives and role in line with section 8 of the PGPA Act. It is considered better practice to outline an entity’s objectives, functions or role within this section of the plan.

When developing purpose statements, entities are encouraged to consider a variety of sources such as:

* Current Administrative Arrangements Order (departments of state)
* any enabling or other relevant legislation
* Portfolio Budget Statements
* Statements of Expectations
* government policies.

Refer to the Purposes section within the ‘What to include in a corporate plan’ section and the better practice examples in [RMG-132 Corporate plans for Commonwealth entities](https://www.finance.gov.au/government/managing-commonwealth-resources/corporate-plans-commonwealth-entities-rmg-132).

Examples are provided below.

Example 1:

Our purpose is… [this is typically expressed as a single sentence in a purpose statement]

Example 2:

Our purposes are… [Multiple purposes are typically expressed in a numbered list, for example, purpose 1, purpose 2 or a), b), c)]

# Key activities

This information is required by section 16E(2) item 3 of the PGPA Rule.

The corporate plan must identify the key activities that an entity will undertake during the entire period of the corporate plan in order to achieve the purposes of the entity.

A key activity is a distinct, significant program or area of work undertaken by an entity to assist in achieving the entity’s purposes.

Refer to the key activities section within the ‘What to include in a corporate plan’ and the better practice examples in [RMG-132 Corporate plans for Commonwealth entities](https://www.finance.gov.au/government/managing-commonwealth-resources/corporate-plans-commonwealth-entities-rmg-132).

Example text is provided below.

The key activities our [entity] undertakes to achieve our purposes are: [Number and list each key activity]

# Operating Context

This information is required by section 16E(2) item 4 of the PGPA Rule.

There are 5 elements that must be included in the discussion of an entity’s operating context, covering the entire period of the plan:

* the environment in which it operates
* the capability required to undertake its key activities and achieve its purposes
* the risk oversight and management systems, the key risks and how it will manage these risks
* who it cooperates with, and how they help to achieve the entity’s purposes
* how its subsidiaries will contribute to achieving the entity’s purposes.

The 5 elements of the operating context should provide the reader with a clear understanding of how, individually and collectively, these elements contribute to an entity achieving its purposes. Plans which do so align with better practice.

Refer to the Operating context section under ‘What to include in a corporate plan’ in [RMG-132 Corporate plans for Commonwealth entities](https://www.finance.gov.au/government/managing-commonwealth-resources/corporate-plans-commonwealth-entities-rmg-132).

Example text is provided below.

Our key activities are undertaken within our operating context which includes:

* the environment in which we operate
* the capability required to undertake our key activities and achieve our purposes
* the risk oversight and management systems, the key risks and how we will manage these risks
* who we cooperate with, and how they help to achieve our purposes
* how our subsidiaries will contribute to achieving our purposes (only include this if your entity has subsidiaries)

They individually and collectively contribute to achieving our entity’s purposes by [include information that outlines clearly how the key activities individually and collectively contribute to achieving your entity’s purposes].

# Environment

This information is required by section 16E(2) item 4(a) of the PGPA Rule.

The corporate plan must include a discussion of the environment in which the entity will operate over the period covered by the plan. Entities should include a discussion of the nature and characteristics of the environment in which the entity operates that may impact on the achievement of the entity’s purposes. This could include a discussion of various factors, such as:

* macroeconomic and microeconomic factors (such as global and regional economic conditions);
* the regulatory landscape (such as legislative factors, policy factors, or changes in regulatory regimes);
* technological factors (such as technological advances and automation);
* social factors (such as changes in the expectations and demographics of the population); or
* geographical considerations including remoteness and climatic conditions.

In discussing the environmental factors impacting the achievement of an entity’s purposes, entities could outline the main factors that are both in the control and beyond the control of the entity and the way the entity proposes to respond to these factors.

Refer to the Environment section under the Operating context section within the ‘What to include in a corporate plan’ and the better practice examples in [RMG-132 Corporate plans for Commonwealth entities](https://www.finance.gov.au/government/managing-commonwealth-resources/corporate-plans-commonwealth-entities-rmg-132).

Example text is provided below.

The nature and characteristics of the environment in which our entity operates may be impacted by various factors which impact on the achievement of our purposes.

The factors include [only include the relevant factors to your entity]:

* macroeconomic and microeconomic factors (such as global and regional economic conditions)
* the regulatory landscape (such as legislative factors, policy factors, or changes in regulatory regimes)
* technological factors (such as technological advances and automation)
* social factors (such as changes in the expectations and demographics of the population)
* geographical considerations, including remoteness and climatic conditions.

[To make it clear to the reader, consider the use of headings for each of the relevant factors or outline the factors specific to each key activity.]

The main factors that are both in the control and beyond the control of our entity and the way our entity proposes to respond to these factors are: [in this section insert details of the factors that are both in the control and beyond the control of your entity and the way your entity proposes to respond to these factors].

# Capability

This information is required by section 16E(2) item 4(b) of the PGPA Rule.

The corporate plan must address the capability the entity requires to undertake key activities to achieve its purposes. This includes the strategies and plans the entity will implement over the period of the plan to attract, maintain and grow its capability.

The discussion of capability would normally include (but is not limited to):

* workforce capability planning
* ICT requirements.
* infrastructure requirements
* regulatory requirements.

Further guidance and example text is provided on each capability below.

Better practice capability sections go beyond identifying these strategies and plans and take an integrated approach to outlining how the entity will develop capability according to its purposes, key activities and evolving operating context.

Refer to the Capabilities section under the Operating context section within the ‘What to include in a corporate plan’ and the better practice examples in [RMG-132 Corporate plans for Commonwealth entities](https://www.finance.gov.au/government/managing-commonwealth-resources/corporate-plans-commonwealth-entities-rmg-132).

Example text is provided below.

These are the capabilities our entity needs to undertake its key activities in order to achieve its purposes. [Note: this is an introductory sentence closely linked to the wording in the PGPA Rule.]

### Workforce [or People]

This section is relevant to all entities.

A discussion of workforce capability could address issues such as:

* high-level trends and developments that are affecting or may affect an entity's workforce,
* workforce capability requirements and gaps,
* future workforce capability requirements, and
* APS strategies, frameworks and guidance to address key workforce capability needs.

More information on workforce capability resources are available from the [Australian Public Service Commission](https://www.apsc.gov.au/initiatives-and-programs/aps-workforce-strategy-2025/workforce-planning-resources).

Example text is provided below.

Our entity will implement the following [workforce/people] strategies and plans to have the capability it needs to undertake its key activities and achieve its purposes.

### Strategic Commissioning Framework

The [APS Strategic Commissioning Framework](https://www.apsc.gov.au/initiatives-and-programs/workforce-information/aps-strategic-commissioning-framework) is part of the government’s commitment to reduce inappropriate outsourcing and strengthen the capability of the Australian Public Service (APS).

Entities who employ staff under the *Public Service Act* *1999*, are asked to include in their 2025–26 corporate plans:

* their entity’s approach to implementing the APS Strategic Commissioning Framework
* the expected areas of focus for targets in 2025–26 (for example, job families).

Example text is provided below for entities to report their targets to reduce outsourcing or entities who already operate in line with the framework.

Example 1:

In 2025–26, [entity name] will reduce outsourcing of core work in line with the APS Strategic Commissioning Framework. We expect our targets for 2025–26 to focus on reduced outsourcing of [Job Family A] and [Job Family B] work.

Example 2:

[Entity name] operates in line with the APS Strategic Commissioning Framework. Core work is done in-house in most cases, and any outsourcing of core work is minimal and aligns with the limited circumstances permitted under the framework.

### ICT (or Technology)

This section is only relevant for those entities with ICT capability needs. It is common practice for plans to include a section on the ICT capability needs.

A discussion of an entity’s ICT capability could:

* briefly outline the technology strategy to support future business requirements.
* explain how their technology strategy aligns with broader trends in technological development
* identify proposed improvements in ICT capability that are expected to be achieved through cooperation, co-investment and/or shared services between entities.

Example text is provided below.

Our entity will implement the following ICT strategies and plans to have the capability it needs to undertake its key activities and achieve its purposes.

### Infrastructure

This section is only relevant for those entities with infrastructure capability needs.

A discussion of an entity’s infrastructure capability could cover:

* significant investments that are expected to be made over the period of the plan; and
* how these are expected to assist the entity in achieving its purposes.

Example text is provided below.

Our entity will implement the following Infrastructure strategies and plans to have the capability it needs to undertake its key activities and achieve its purposes.

### Regulatory

This section is only relevant for those entities with regulatory capability needs.

A discussion of an entity’s regulatory capability could cover:

* regulatory capability requirements and gaps; and
* future regulatory capability requirements.

Refer to the regulator performance guidance in [RMG-128 Regulator Performance](https://www.finance.gov.au/government/managing-commonwealth-resources/regulator-performance-rmg-128) and [RMG-132 Corporate plans for Commonwealth entities](https://www.finance.gov.au/government/managing-commonwealth-resources/corporate-plans-commonwealth-entities-rmg-132).

Example text is provided below.

Our entity will implement the following Regulatory strategies and plans to have the capability it needs to undertake its key activities and achieve its purposes.

# Risk

This information is required by section 16E(2) item 4(c) of the PGPA Rule.

The corporate plan must include a summary of the risk oversight and management systems of the entity, the key risks that the entity will manage, and how those risks will be managed.

The [Commonwealth Risk Management Policy](https://www.finance.gov.au/government/comcover/risk-services/management) applies to non-corporate Commonwealth entities. Corporate Commonwealth entities are not required to comply with the policy, although they may review and align their risk management frameworks and systems with the policy as a matter of good practice.

Better practice plans include an illustration of the current systems of risk oversight and management such as a risk management framework, and details on how each key risk will be managed individually, rather than collectively.

Refer to the Risk section under the Operating context section within the ‘What to include in a corporate plan’ and the better practice examples in [RMG-132 Corporate plans for Commonwealth entities](https://www.finance.gov.au/government/managing-commonwealth-resources/corporate-plans-commonwealth-entities-rmg-132).

Example text is provided below.

Our risk oversight and management systems [summarise the risk oversight and management systems of your entity, including any diagrams to illustrate how this occurs such as a risk management framework]

Our key risks and how we manage these are outlined in the table below:

| Key risks | How we manage our key risks |
| --- | --- |
| Key risk 1 | How your entity manages key risk 1 (typically in a sentence or dot points) |
| Key risk 2 | How your entity manages key risk 2 (typically in a sentence or dot points) |
| Key risk 3 | How your entity manages key risk 3 (typically in a sentence or dot points) |
| … | … |

# Cooperation

This information is required by section 16E(2) item 4(d) of the PGPA Rule.

Corporate plans must include a discussion of any organisations or bodies with which the entity cooperates that make a significant contribution to achieving the entity’s purposes.

This requirement aligns with section 17 of the PGPA Act which requires accountable authorities to encourage cooperation with others to achieve common objectives. It also aligns with the requirement for entities who produce Portfolio Budget Statements to report links to the programs of other entities which assist them achieve their Outcomes.

Cooperation takes many forms and can be described in a number of ways, such as partnering, relationships and collaborating. The discussion on cooperation is not intended to include details of commercial arrangements.

Better practice plans include an illustration of the cooperation, and the accompanying text uses examples from each type of organisation or body to explain how that cooperation helps to achieve an entity’s purposes.

Refer to the Cooperation section under the Operating context section within the ‘What to include in a corporate plan’ and the better practice examples in [RMG-132 Corporate plans for Commonwealth entities](https://www.finance.gov.au/government/managing-commonwealth-resources/corporate-plans-commonwealth-entities-rmg-132).

Example text is provided below.

Our entity cooperates with the following organisations or bodies that make a significant contribution to achieving our purposes: [list below].

# Subsidiaries

This information is required by section 16E(2) item 4(e) of the PGPA Rule.

If an entity has subsidiaries, the entity’s corporate plan must cover both the entity and its subsidiaries.

The corporate plan should provide sufficient information to enable a reader to understand how the subsidiaries are expected to contribute to the achievement of the entity’s purposes.

The PGPA Act provides a definition of subsidiary that incorporates the concepts of control outlined in [AASB 10 Consolidated Financial Statements](https://www.aasb.gov.au/pronouncements/accounting-standards/) and the [*Corporations Act 2001*](https://www.legislation.gov.au/Series/C2004A00818). To check if an entity has subsidiaries refer to the [Australian Government Organisation Register (AGOR)](https://www.directory.gov.au/reports/australian-government-organisations-register) and reference the ‘Other boards and structures’ section for the entity.

If your entity has subsidiaries, it is considered better practice to include additional details about each subsidiary, such as a description, the activities and jurisdiction.

If your entity has no subsidiaries, it is considered better practice to clearly state this in the plan. Entities may do so in the body of the plan or indicate this in a list of requirements in Appendix 2 (see the guidance in Appendix 2 about Subsidiaries).

Refer to the Subsidiaries section under the Operating context section within the ‘What to include in a corporate plan’ and the better practice examples in [RMG-132 Corporate plans for Commonwealth entities](https://www.finance.gov.au/government/managing-commonwealth-resources/corporate-plans-commonwealth-entities-rmg-132).

Example text is provided below.

Example 1:

Our entity does not have any subsidiaries.

Example 2:

Our entity has the following subsidiaries, and they contribute to achieving our purposes in the following ways:

* [List each subsidiary and outline how each contributes to achieving your entity’s purposes.]

# Performance

This information is required by section 16E(2) items 5(a) and (b) of the PGPA Rule.

The corporate plan must include for each reporting period covered by the plan, details of how an entity’s performance in achieving its purposes will be measured and assessed through:

* specified performance measures which meet the requirements of section 16EA of the PGPA Rule, and
* targets for each performance measure where it is reasonably practicable to set a target.

Each performance measure must comply with the requirements in section 16EA of the PGPA Rule. Each requirement is discussed in [RMG-131 Developing performance measures](https://www.finance.gov.au/government/managing-commonwealth-resources/developing-performance-measures-rmg-131).

Entities should explain why any targets have not been included for a performance measure.

Refer to the Performance section within the ‘What to include in a corporate plan’ and the better practice examples in [RMG-132 Corporate plans for Commonwealth entities](https://www.finance.gov.au/government/managing-commonwealth-resources/corporate-plans-commonwealth-entities-rmg-132).

Example text is provided below.

[Outline general information about your entity’s performance information.]

Any changes to performance measures since the publication of the PBS should be outlined in the corresponding corporate plan. The corporate plan should also include a statement that the performance measures in the plan will be measured and assessed in the corresponding annual performance statements. Example text is provided below.

Since our 2025–26 Portfolio Budget Statements, we have made changes to our performance measures. The details and rationale for each change are outlined [for example, below, under the relevant performance measures and/or in a table at Appendix 1]. The measurement and assessment of the performance measures outlined in our 2025–26 corporate plan will be published in our 2025–26 annual performance statements.

|  |
| --- |
| Purpose X [include as standard or above any measures that only map back to purposes, or where your entity has more than one purpose, for example, purpose 1, purpose 2, etc.] |
| Outcome X – [insert outcome statement] |
| Program X.X – [insert Program name from the PBS][insert a brief description of Program X.X, unless the description has been outlined earlier in the plan] |
| Key activity X – [insert the name of the key activity][Include a description of the key activity unless the description has been outlined earlier in the plan i.e. under the key activities section] |
| Performance measure X [insert the name of the performance measure] |

[Where it is reasonably practicable to set a target]

| Target(s) | 2025–26 | 2026–27 | 2027–28 | 2028–29 |
| --- | --- | --- | --- | --- |
| Target 1 – [insert relevant target(s) under each reporting period. Explain why any reporting period does not have a set target.] | [insert target] | [insert target] | [insert target] | [insert target] |
| Target 2 | [insert target] | [insert target] | [insert target] | [insert target] |
| … |  |  |  |  |

**Assessment method [Tolerances]** [where relevant, for example, specific to the performance measure i.e. defining Achieved, Not achieved]

**Rationale/Context** [provide a ‘Rationale’ or ‘Context’ for the performance measure and/or target]

**Methodology**

**Data sources**

**Measure type**

**Caveats**

**Link to Best practice regulatory principle [for regulatory measures only]**

**Detail and rationale of changes since the 2024–25 Corporate Plan**:

[If no changes, insert ‘Nil’, ‘N/A’ or ‘not applicable’. If changes were made, detail the changes and the rationale for the changes since the publication of the 2024–25 Corporate Plan and the 2025–26 Portfolio Budget Statements. Alternatively outline any changes in a consolidated table in an appendix to the plan – refer to Appendix 1].

# Appendix 1: Changes to performance information

This table is optional, particularly as entities may have outlined the details and rationale of each change directly under the performance measure in the ‘Performance’ section of the plan.

Better practice plans include a table outlining changes to performance information, particularly where numerous changes have been made. The table below enables a side-by-side comparison of the performance information.

Entities should consider outlining any related changes, including changes to key activities and performance measure targets or methodologies.

Refer to the Performance section within the ‘What to include in a corporate plan’ and the better practice examples in [RMG-132 Corporate plans for Commonwealth entities](https://www.finance.gov.au/government/managing-commonwealth-resources/corporate-plans-commonwealth-entities-rmg-132).

Example text is provided below.

| Corporate Plan 2024–25 | Portfolio Budget Statements 2025–26 | Corporate Plan 2025–26 | Change | Detail and rationale for each change |
| --- | --- | --- | --- | --- |
| Measure XMeasure details | Measure YMeasure details[delete this column if your entity was not required to publish performance information in the 2025–26 PBS] | Measure ZMeasure details | [insert the nature of the change, for example, Amended, Introduced, Removed] | [insert detail and rationale for each change] |
| … | … | … | … | … |

# Appendix 2: List of requirements

This table is optional.

The table below lists the corporate plan elements required by section 16E(2) of the PGPA Rule.

Better practice plans include a list of requirements, and any other applicable legislative or policy requirements to demonstrate that all requirements have been met.

The table should include the relevant page numbers or bookmark references to support the reader.

Entities who do not have subsidiaries should state ‘Not applicable’ or ‘N/A’ against the Subsidiaries required element in the example list below.

| PGPA Rule reference | Required element | Legislative requirement | Page number(s) |
| --- | --- | --- | --- |
| s16E(2) item 1 of the PGPA Rule | **Introduction** | The following:1. a statement that the plan is prepared for paragraph 35(1)(b) of the Act;
2. the reporting period for which the plan is prepared;
3. the reporting periods covered by the plan.
 | [page number(s)] |
| s16E(2) item 2 of the PGPA Rule | **Purposes** | The purposes of the entity. | [page number(s)] |
| s16E(2) item 3 of the PGPA Rule | **Key activities** | For the entire period covered by the plan, the key activities that the entity will undertake in order to achieve its purposes. | [page number(s)] |
| s16E(2) item 4 of the PGPA Rule | **Operating context** | For the entire period covered by the plan, the following: | [page number(s)] |
| s16E(2) item 4(a) of the PGPA Rule |  | **Environment** | 1. the environment in which the entity will operate;
 | [page number(s)] |
| 16E(2) item 4(b) of the PGPA Rule |  | **Capability** | 1. the strategies and plans the entity will implement to have the capability it needs to undertake its key activities and achieve its purposes;
 | [page number(s)] |
| s16E(2) item 4(c) of the PGPA Rule |  | **Risk** | 1. a summary of the risk oversight and management systems of the entity, and the key risks that the entity will manage and how those risks will be managed;
 | [page number(s)] |
| s16E(2) item 4(d) of the PGPA Rule |  | **Cooperation** | 1. details of any organisation or body that will make a significant contribution towards achieving the entity’s purposes through cooperation with the entity, including how that cooperation will help achieve those purposes;
 | [page number(s)] |
| s16E(2) item 4(e) of the PGPA Rule |  | **Subsidiaries** | 1. how any subsidiary of the entity will contribute to achieving the entity’s purposes.
 | [page number(s)] |
| s16E(2) item 5 of the PGPA Rule | **Performance** | For each reporting period covered by the plan, details of how the entity’s performance in achieving the entity’s purposes will be measured and assessed through:1. specified performance measures for the entity that meet the requirements of section 16EA; and
2. specified targets for each of those performance measures for which it is reasonably practicable to set a target.
 | [page number(s)] |