##### *Table 2.X.3: Performance measure for Outcome X*

Table 2.X.3 below details the performance measure for each program associated with Outcome X. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs or materially changed existing programs resulting from decisions made since the 2025–26 Budget.

*Repeat the following table for each program in the Outcome. The “Outcome X” row is only required for the first program table for that outcome.*

| Outcome X – Repeat relevant outcome statement for Outcome X |
| --- |
| **Program X.X – Program name (a)**Insert a brief description of Program X.X[**Note** – One to 2 sentences outlining the program objective and how it contributes to delivering Outcome X] |
| **Key Activities** | Key activities reported in the current corporate plan that relate to this program (b)[**Note** – the title of the key activities will suffice] |
| **Year** | **Performance measures (c)** | **Planned Performance Results (d)** |
| Budget Year 2025–26 | Performance measures for assessing performance in 2025–26[**Note** – insert each performance measure on a separate row] | Insert description of planned performance results in 2025–26[**Note** – insert each planned performance result on a separate row] |
| Forward Estimates 2026–29 | Performance measures for assessing performance over the forward estimates.[**Note** – if the same measures as 2025–26, use “As per 2025–26”] | Insert description of planned performance results over the forward estimates[**Note** – if the same planned performance results as 2025–26, use “As per 2025–26”] |
| Material changes to Program X.X as a result of government decisions made since the 2025–26 Budget: Insert a brief description of the material changes resulting from a government decision since the Budget (PBS). If none, use ‘Nil’ |

1. Use footnotes to identify any new programs created as a result of government decisions made since the 2025–26 Budget.
2. Use footnotes to identify any changes to key activities and/or performance measures as a result of government decisions made since the 2025–26 Budget, and where they will be published, for example, in your entity’s 2026–27 corporate plan.
3. Entities are required to report all performance measures and planned performance results, including targets where it is reasonably practicable to set a target for any new programs or material changes to any existing programs as a result of government decisions made since the 2025–26 Budget. Refer to the [Finance Secretary Direction](https://www.finance.gov.au/government/managing-commonwealth-resources/reporting-performance-information-portfolio-budget-statements-rmg-129/finance-secretary-direction-21-august-2022) (Direction 3).
4. Use footnotes to clearly explain why it may not be reasonably practicable to set a target for any performance measures.