

Corporate Plan 2026–27



Australian Government
Commonwealth Grants Commission

About this plan

This document should be attributed as:
Commonwealth Grants Commission Corporate Plan 2026–27.

ISBN 978-1-7641044-2-5

© Commonwealth of Australia 2026

CREATIVE COMMONS LICENCE

All material presented in this document is provided under a [Creative Commons Attribution 4.0 International Licence](#), with the exception of the Commonwealth Coat of Arms, Commonwealth Grants Commission logo and all images.

USE OF THE COAT OF ARMS

The terms under which the Commonwealth Coat of Arms can be used are detailed on the [Department of the Prime Minister and Cabinet website](#).

FURTHER INFORMATION

For further information about this publication, please contact:

Chief Operating Officer
Commonwealth Grants Commission
GPO Box 1899
Canberra City ACT 2601

Phone: (02) 6218 5700

Email: services@cgc.gov.au

Website: cgc.gov.au

This plan is available online at cgc.gov.au/publications.

Further information about the Commonwealth Grants Commission is available at cgc.gov.au.



Contents

Secretary's introduction	4
Who we are	6
Our structure	6
Operating context	7
Environment	7
Capability	7
Communication and engagement	8
Risk oversight and management	9
Risk appetite and tolerance	9
Our approach to performance	10
PGPA Act requirements	11

Secretary's introduction

The Commonwealth Grants Commission's purpose is to provide independent advice to the Australian Government on the distribution of the Goods and Service Tax (GST) revenue to the states and territories (states).

In 2026–27, we will provide advice to the Commonwealth Treasurer on the GST distribution for 2027–28. We will also continue to progress our Forward Work Program. The Program involves undertaking research and analysis, in consultation with the states, on a range of topics to inform the next methodology review.

Our other key priorities for 2026–27 include:

- embedding the role of the Data Working Group with the states as a complementary forum to the Forward Work Program
- continuing to engage with the states through ongoing discussions, consultations and training
- supporting understanding and public debate of the Commission's work and the GST distribution arrangements, including through our series of Occasional and Research Papers
- assisting the Productivity Commission, as requested, with its inquiry into the 2018 GST distribution reforms.

I present the Commonwealth Grants Commission's 2026–27 Corporate Plan, covering the period 2026–27 to 2029–30, as required under subsection 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*.

We look forward to next reporting on our performance in the 2025–26 Annual Report.

Nathan Williamson
Secretary / Accountable Authority
20 August 2026

Our Purpose

To provide independent advice to the Australian Government on the distribution of GST revenue among the states and territories

Our key activities



DELIVER THE RECOMMENDED
GST RELATIVITIES FOR 2027–28

PROGRESS OUR FORWARD
WORK PROGRAM

Our foundations for success



ENGAGE

Maintain effective and collaborative engagement with state treasuries and other stakeholders through ongoing consultation, communication and information sharing.



INFORM

Identify and develop ways to enhance stakeholder understanding of Australia's GST distribution system and explain the Commission's work.



CAPABILITY

Focus on attracting and developing workforce capability to support growth and flexibility for the future.



ICT INFRASTRUCTURE & SYSTEMS

Designed, built and supported to meet operational and strategic needs.



DIVERSITY & INCLUSION

Leverage the attributes, skills and experiences of our employees to enhance the workplace.



INNOVATION

Strive to identify areas for innovation and continuous improvement.

Our performance measures



Responsiveness to Government



Excellence in research and analysis



Effective engagement and consultation with stakeholders

Our values



We strive for excellence in everything we do

We engage and consult broadly to inform, learn and understand

We develop our knowledge and capability to build a stronger CGC

We foster the health, safety and wellbeing of our people

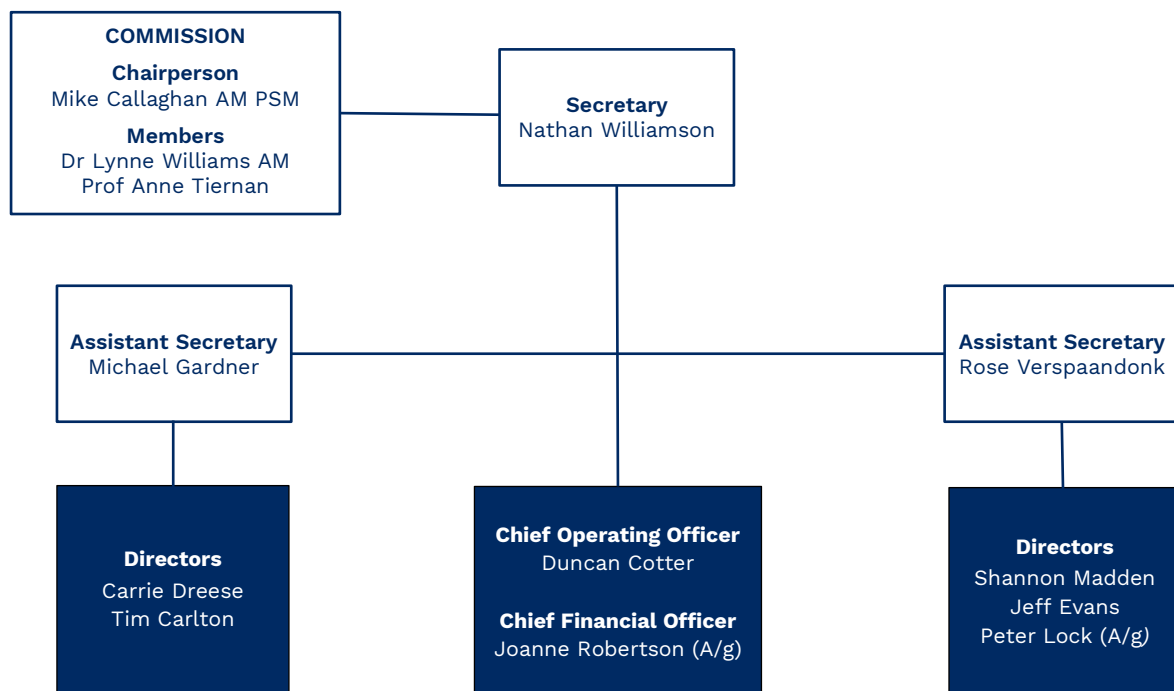
Who we are

The Commonwealth Grants Commission (CGC) is a statutory authority operating under the *Commonwealth Grants Commission Act 1973*. The Commission, comprising a part-time chairperson and at least 2 other part-time members, is responsible for providing independent advice to the Australian Government on the distribution of GST revenue to the states. The chairperson and members are appointed by the Governor-General on the advice of the Australian Government.

The CGC Secretary and agency staff support the Commission in its responsibilities. The Secretary is the accountable authority for the purposes of the PGPA Act, with responsibility for governing the general operation of the agency.

Our structure

As at 20 August 2026



Operating context

Environment

The CGC operates in an increasingly complex data environment, where governments and the public expect timely, transparent and evidence-based advice to support informed decision-making. Our work relies on access to high-quality, nationally comparable data from across Commonwealth and state governments.

We continue to strengthen our analytical capability, data governance and methodological approaches to support our assessments remaining robust, contemporary and fit for purpose. We are increasingly leveraging modern analytical tools and data sources to improve the efficiency, quality and responsiveness of our work. This is consistent with the Australian Government's Data and Digital Government Strategy and its focus on simple, secure and connected public services for all people and business, through world class data and digital capabilities.

As an independent agency with a central role in Australia's federal financial relations framework, we work closely with Commonwealth and state government agencies to support improvements in data quality, comparability and transparency. This includes initiatives such as the Data Working Group, which comprises representatives from the CGC, state treasuries, the Australian Bureau of Statistics and the Productivity Commission. This collaboration helps strengthen the evidence base underpinning national funding decisions and support public confidence in Australia's fiscal equalisation arrangements.

Capability

Our people

We continue to focus on attracting, developing and retaining a highly skilled, diverse and motivated workforce, including staff with expertise in data and statistical analysis. Since the APS Data Profession graduate stream commenced, we have recruited 6 data graduates through the program and continue to actively engage with the APS Data Profession to strengthen our analytical capability.

The expertise, professionalism and commitment of our people enable us to deliver high-quality work, support evidence-based decision-making and maintain strong stakeholder relationships.

The CGC commenced bargaining for a new enterprise agreement in July 2026 as part of the APS-wide bargaining. Once agreed, the new enterprise agreement will replace the CGC Enterprise Agreement 2024–2027 and set out employment conditions for CGC employees at or below the Executive Level 2 (or equivalent) classification.

We prioritise the ongoing development of our staff through workplace learning, formal training and broader professional development opportunities. This is supported by initiatives led through our Capability Development Working Group to strengthen organisational capability.

A high performing, inclusive and respectful culture is critical to achieving the CGC's objectives. The 2026 APS Employee Census results reflect our ongoing efforts to foster a positive, respectful and inclusive culture. We remain committed to continuous improvement, including through implementing the initiatives identified in our Census Action Plan.

Our systems

In 2024, we transferred responsibility for the provision of our ICT services from an in-house arrangement to the Commonwealth Treasury. The transition has enhanced the CGC's access to sustainable technical capability, infrastructure and support services, while strengthening our cyber security arrangements. This arrangement also strengthens our business continuity and reduces operational risk. We will continue to work closely with Treasury to improve our ICT environment so that it supports the effective delivery of our work.

Strategic Commissioning Framework

The CGC operates in accordance with the Strategic Commissioning Framework and continues to focus on building staff capability. We undertake our core work in-house and only use outsourcing in limited circumstances, consistent with the framework.

Communication and engagement

We have a strong foundation of close, consultative relationships with the Commonwealth and state treasuries, which we continue to build on. We are committed to transparency in our decision-making through providing access to assessment calculations, methodologies and supporting information, delivering training for state officials and engaging with states as required.

We will continue to consult closely with states and other data providers on data management practices to ensure they are open and transparent, and align with legislative and policy requirements, including the [Intergovernmental Agreement on data sharing between Commonwealth and State and Territory governments](#) and the [Data Availability and Transparency Act 2022](#).

Given our work affects all Australians, we also seek to communicate effectively with a broad range of audiences beyond treasuries, including policy experts, the media and the public. Building on the work already undertaken, we will keep taking opportunities to improve and strengthen our communications and make our published material easier to understand. This includes refining our core products such as the annual Guide to the GST Distribution, updating and growing our Occasional and Research paper series, and enhancing our website to better meet the needs of those seeking information about the Commission and Australia's GST distribution arrangements.

Risk oversight and management

Delivering our priorities requires us to proactively assess and manage risks, including promoting a positive risk culture within our organisation. Our Risk Management Framework, which includes our policy and Risk Appetite Statement, provides a structured approach to identifying, assessing and managing risks that could impact on our ability to meet our enterprise objectives.

Our strategic risks are regularly reviewed to reflect the evolving environment in which we operate, so they remain relevant to our operating context. The framework supports informed decision-making, strengthens organisational resilience and enables us to pursue opportunities for improvement and innovation while effectively managing uncertainty.

Our Risk Management Framework supports our obligations under section 16 of the PGPA Act and aligns with the [Commonwealth Risk Management Policy 2023](#).

Risk appetite and tolerance

We recognise that it is not possible or desirable to eliminate all risk. By accepting an appropriate level of risk, we can optimise opportunities, improve efficiency, support innovation and respond effectively to changing circumstances while maintaining appropriate controls.

Our key strategic enterprise risks are grouped into 4 key risk domains, providing a consistent basis for understanding and managing the agency's principal sources of risk.



While the Secretary is charged with implementing effective risk oversight within the agency, all staff are responsible for engaging with, and managing, risk. Our Risk Appetite Statement helps us understand what constitutes acceptable risk tolerances in both our day-to-day work and in achieving our strategic priorities. Our Audit and Risk Committee provides independent advice to the Secretary on the agency's risk framework and processes.

Our approach to performance

The 2026–27 Corporate Plan is our primary planning document.

Our key outcome is ‘informed Government decisions on fiscal equalisation between the states and territories through advice and recommendations on the distribution of GST revenue’. Each year we provide the Australian Government with our advice on the recommended GST distribution. We also periodically undertake methodology reviews to review the methods we use to assess state fiscal capacities. We assess our effectiveness against our key outcome using the performance measures and planned performance results outlined below.

Performance measures	Planned performance results
Responsiveness to Government	The Commission’s advice meets the Australian Government’s requirements as specified in the terms of reference provided by the Commonwealth Treasurer.
Excellence in research and analysis	The research and analysis underlying the Commission’s advice are recognised to be high quality and technically robust.
Effective engagement and consultation with stakeholders	The Commission’s advice is informed by the best available information and data and considers the views of stakeholders.

To help measure our performance in these areas, we seek annual feedback from the states and the Commonwealth Treasury on the quality of our analysis and the effectiveness of our engagement. This feedback provides valuable insights to help us continue to improve our analytical work, processes, published material and stakeholder engagement.

Underpinning our performance measures, our focus areas in 2026–27 are:

- delivering the 2027–28 GST relativities to the Commonwealth Treasurer, in accordance with the terms of reference
- continuing to improve our complementary products (such as the Guide to the GST Distribution) to enhance understanding of our work
- completing the majority of the Forward Work Program to inform the next methodology review
- progressing key priorities of the Data Working Group, including incorporating better government finance data in our assessments and reviewing data confidentiality arrangements.

PGPA Act requirements

REQUIREMENT	PAGE(S)
Introduction	4
Statement of preparation	4
The reporting period for which the plan is prepared	4
The reporting periods covered by the plan	4
Purpose	5
Key activities	5
Operating Context	7-8
Environment	7
Capability	7-8
Cooperation	8
Risk oversight and management	9
Subsidiaries	N/A
Performance	10

GPO Box 1899
Canberra City ACT 2601
Phone: +61 2 6218 5700
CGC.GOV.AU



Australian Government

Commonwealth Grants Commission