

Annual Report 2025–26



Australian Government
Commonwealth Grants Commission

About this report

ACKNOWLEDGEMENT OF COUNTRY

The Commonwealth Grants Commission acknowledges the Traditional Owners of Country throughout Australia and their continuing connection to land, water and community. We pay our respects to them, their cultures and Elders both past and present.

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

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

Contents

Contents	2
Letter of transmittal	3
Agency overview	4
Foreword	5
Secretary's review	6
Overview	7
Organisational structure	9
Report on performance	10
Annual performance statements	11
Results and analysis	12
Financial performance	15
Resourcing statement	15
Management & accountability	17
Corporate governance	18
Management of human resources	20
Purchasing	30
Contracts	30
Other mandatory information	32
Financial statements	37
Independent auditor's report	38
Statement by the Secretary and Chief Financial Officer	40
Statement of comprehensive income	41
Statement of financial position	42
Statement of changes in equity	43
Cash flow statement	44
Notes	45
Reference material	57
Abbreviations and acronyms	58
List of requirements	59
Index	66

Letter of transmittal



Australian Government
Commonwealth Grants Commission

9 September 2026

The Hon Dr Jim Chalmers MP
Treasurer
Parliament House
CANBERRA ACT 2600

Dear Treasurer

Commonwealth Grants Commission 2025–26 Annual Report

I am pleased to present the Commonwealth Grants Commission's (CGC) 2025–26 Annual Report, for presentation to the Parliament, as required by section 46 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). The report has been prepared consistent with Division 3A, Subdivision A of the *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule).

The report includes the CGC's audited financial statements as required by subsection 43(4) of the PGPA Act and as prepared under section 42 of the PGPA Act. It also includes the CGC's annual performance statements as required by section 39 of the PGPA Act.

In accordance with section 10 of the PGPA Rule, I certify that:

- the CGC prepared a fraud and corruption risk assessment and a fraud and corruption control plan
- the CGC had appropriate mechanisms to prevent, detect, investigate, record and confidentially report suspected fraud and corruption
- I took all reasonable measures to appropriately deal with fraud and corruption relating to the CGC, noting no instances were identified in 2025–26.

Yours sincerely

A stylized, handwritten signature of Nathan Williamson, consisting of a circle with a large 'N' inside.

Nathan Williamson
Secretary
Commonwealth Grants Commission

Agency overview

Foreword

Secretary's review

Overview

Organisational structure

Foreword

The Commonwealth Grants Commission continues to fulfil its role in recommending to the Australian Government the Goods and Services Tax (GST) distribution to the states and territories (states). The distribution of GST revenue is governed by legislation and annual terms of reference issued by the Commonwealth Treasurer, which require the Commission's advice to be based on the objective of horizontal fiscal equalisation. In line with this objective, the Commission assesses the extent to which factors outside the control of individual states affect their capacity to raise revenue or their costs of providing services. These assessments inform the recommended distribution of GST revenue to equalise the fiscal capacities of the states.

In February 2026, the Commission provided its recommendations for the 2026–27 GST distribution to the Commonwealth Treasurer. In addition, the Commission finalised the changes to the Justice Assessment from the 2025 Methodology Review to allow for the inclusion of data that were not available at the time of the review.

The recommended 2026–27 GST distribution was based on an assessment of state circumstances over the 3 years from July 2022 to June 2025. Key influences on the GST distribution outcomes included a fall in coal and iron ore royalties, COVID-19 health and business support expenditure dropping out of the assessment period, and differences in the relative strength of state property markets.

This year marked the completion of the transition period for the 2018 GST distribution reforms. From this year, the Commission's assessment includes an adjustment so that no state has a GST relativity less than the lower of New South Wales or Victoria, and all state relativities must be at least equal to the 0.75 floor.

Following the conclusion of the 2025 Review, attention turned to the Forward Work Program, which has continued throughout 2025–26. The program provides a framework for examining several issues, in close consultation with states, in preparation for the next methodology review. In May 2026, the Commission released its first Research Update outlining its progress on some of the projects, with further updates planned as work continues.

The Commission greatly values the cooperation received from the Commonwealth Treasury and the state treasuries throughout the year. Their contribution has been important in supporting both the 2026 GST Update and the Forward Work Program.

The Commission continued to look for opportunities to improve its interactions with the states, as well as improve public understanding of the GST distribution arrangements. This included improving the 'plain English' guide to the recommended GST relativities for 2026–27.

Finally, I thank the Commission's staff for their dedication, professionalism and expertise. Their commitment and hard work were essential to delivering the 2026 GST Update and advancing the Commission's broader program of work.

Mike Callaghan AM PSM

Chairperson

9 September 2026

Secretary's review

I am pleased to present the Commonwealth Grants Commission's (CGC) 2025–26 Annual Report.

Key achievements during 2025–26 included:

- publishing our recommended 2026–27 GST relativities in March 2026
- continuing our Forward Work Program projects to support the next methodology review
- establishing the Data Working Group, in collaboration with the state and territory treasuries and the Australian Bureau of Statistics, as a complementary forum to the Forward Work Program to advance work on data-related initiatives
- as requested, providing assistance to the Productivity Commission to support its inquiry into Australia's 2018 GST distribution reforms.

During 2025–26, the CGC continued to respond to a complex and evolving data environment. This included strengthening our analytical capability, improving data governance and making greater use of contemporary tools and data sources to support the quality and efficiency of our work.

We continued to seek ways to improve public understanding of the GST distribution arrangements. Over the past year this included publishing a plain-language guide alongside the 2026 GST Update, releasing a paper addressing some common misconceptions about GST distribution, providing briefings to parliamentary committees and stakeholders, and improving the CGC's website to make information easier to find and understand.

Central to the CGC's work is our commitment to fostering strong relationships with state treasuries through ongoing discussions, consultations and training. In 2025–26, we continued to engage with state officials, seeking their views on matters and considering the issues and feedback they raised. I thank state officials for their ongoing cooperation and constructive engagement with the CGC.

I also acknowledge the Commonwealth Treasury and Commonwealth government agencies for their engagement throughout the year. We value their ongoing support, collaboration and contribution on matters relevant to the CGC's work.

The CGC received positive results in the 2026 Australian Public Service Employee Census. The results reflect the CGC's continued commitment to fostering a positive workplace culture and an environment in which staff feel valued, supported and engaged. The results compare very favourably with those of other APS agencies and are a testament to the professionalism, dedication and collaborative spirit of staff.

I extend my sincere thanks to the Commission, the executive and all staff for their work throughout the year. Their contributions and commitment underpinned the CGC's achievements during 2025–26, and I look forward to working together during 2026–27.

Nathan Williamson

Secretary / Accountable Authority

9 September 2026

Overview

The Commonwealth Grants Commission (CGC) is a statutory authority established under the *Commonwealth Grants Commission Act 1973*. The CGC is responsible for providing independent advice to the Australian Government on the distribution of GST revenue to the states and territories (states). Consistent with this, the CGC has one Outcome: *'Informed Government decisions on fiscal equalisation between the states and territories through advice and recommendations on the distribution of GST revenue'*.

The Commission

The Commission comprises a chairperson and at least 2 other members, who are appointed by the Governor-General on the advice of the Australian Government. The Commission is supported in its responsibilities by the Secretary, who is the Accountable Authority, and staff. During 2025–26, the Secretary of the CGC was:

- 1 July 2025 to 3 August 2025: Jonathan Rollings
- 4 August 2025 to 30 June 2026: Nathan Williamson.

In 2025–26, the Commission comprised a part-time chairperson and 2 part-time members.



Chairperson Mr Michael Callaghan AM PSM

Mr Michael Callaghan was appointed to a 5-year term as Commission Chairperson on 25 June 2020 and was reappointed for a further 5-year term on 25 June 2025.

Mr Callaghan has a long career in public policy, including 38 years in the Commonwealth Department of the Treasury. From 2008 to 2012, he was Deputy Secretary, Macroeconomic Group, Australia's G20 Finance Deputy and the Prime Minister's Special Envoy, International Economy. From 2005 to 2007, he was Deputy Secretary, Revenue Group.

Mr Callaghan spent 4 years on the IMF Executive Board in Washington DC and served as Chief of Staff to the Australian Treasurer, the Hon Peter Costello AC.

He has chaired reviews for the Australian Government and international organisations. In 2020, Mr Callaghan chaired the Retirement Income Review. In 2017, he chaired the review of the Petroleum Resource Rent Tax and the review of the Economic Impact of the Government's Regulation Agenda. He also chaired the Northern Australia Insurance Premiums Taskforce. Mr Callaghan chaired the 12th and 13th replenishment of the Asian Development Bank's Asian Development Fund.

From 2018 to 2020, he was Chair of the Aged Care Financing Authority. From 2013 to 2014, he was Director of the G20 Studies Centre at the Lowy Institute and was a non-resident Fellow at the Lowy Institute. He served on the Board of the Australian Reinsurance Pool Corporation from 2017 to 2019.

Mr Callaghan is a Member of the Order of Australia and has been awarded the Public Service Medal and Centenary Medal. He has economics and law degrees from the Australian National University and is a graduate of the Royal College of Defence Studies in London and the Australian Institute of Company Directors.



Member Dr Lynne Williams AM

Dr Lynne Williams was first appointed as a Commission Member on 1 September 2016 and was reappointed for a further 5-year term on 1 September 2021.

Dr Williams has worked as an economist in the public sector for over 30 years, where she held senior executive positions in both the Victorian and Commonwealth public services. In the Victorian public service, Dr Williams held senior executive positions in the Department of Treasury and Finance, the Department of Premier and Cabinet, and the Department of Innovation, Industry and Regional Development. In the Commonwealth public service, Dr Williams held senior executive positions at the Productivity Commission, the Bureau of Immigration, Multicultural and Population Research, and the Bureau of Labour Market Research.

Dr Williams has since been a non-executive director and Commissioner on several Commonwealth and state government bodies and has undertaken several consultancies.

Dr Williams has degrees in economics from the University of Melbourne, the London School of Economics and Monash University. She is a Fellow of the Institute of Public Administration Australia (IPAA), a member of the Australian Institute of Company Directors (GAICD) and Chair of the board of St Hilda's College (University of Melbourne), where she is also a Fellow.

Dr Williams was made a Member of the Order of Australia (AM) in 2017 for her contributions to economic and public policy and received the University of Melbourne Faculty of Business and Economics Alumni of Distinction Faculty Award in 2019.



Member Professor Anne Tiernan

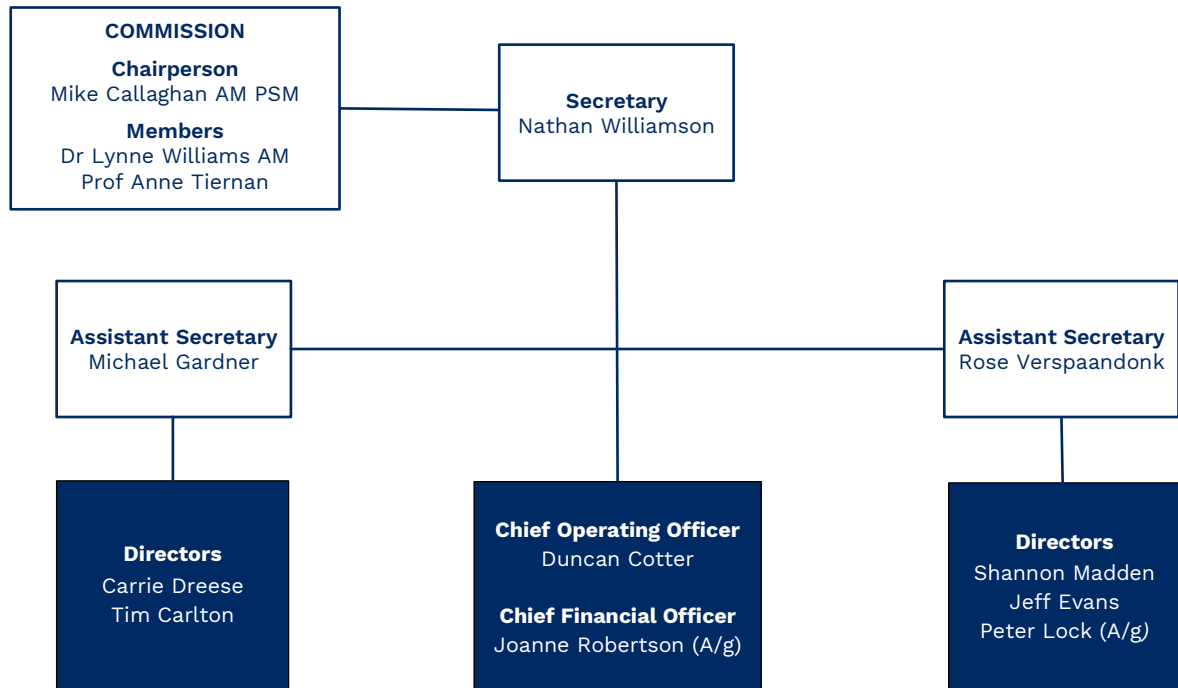
Professor Anne Tiernan was appointed to a 5-year term as a Commission Member on 1 September 2022.

Professor Tiernan is an Adjunct Professor of Politics at Griffith University. A political scientist whose career spans higher education, federal and state government, consultancy and teaching, Professor Tiernan's research focuses on the work of governing and learning in a political context. She has written extensively on the political-administrative interface, governmental transitions, policy capacity and executive advisory arrangements – particularly the support needs of ministers, the role of the public service, intergovernmental coordination and public policy agenda-setting. She has published extensively in Australia and internationally.

Professor Tiernan's degrees include a Bachelor of Arts from the Australian National University, a First Class Honours in Commerce and Doctor of Philosophy from Griffith University. She is a National Fellow of the Institute of Public Administration Australia, a Fellow of the Australia and New Zealand School of Government, a graduate of the Australian Institute of Company Directors and has held a range of board appointments.

Organisational structure

FIGURE 1 CGC Organisational Structure as at 30 June 2026



Report on performance

Annual performance statements

Results and analysis

Financial performance

Resourcing statement

Annual performance statements

As the Accountable Authority of the Commonwealth Grants Commission (CGC), I present the CGC's 2025–26 Annual Performance Statements as required under subsection 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

In my opinion, these statements are based on properly maintained records, accurately reflect the performance of the CGC for the reporting period and comply with subsection 39(2) of the PGPA Act.

In accordance with subsection 16F of the *Public Governance, Performance and Accountability Rule 2014*, these statements report on the CGC's performance in the year ending 30 June 2026, assessed against the purpose, key activities and performance measures published in the CGC's 2025–26 Corporate Plan and the 2025–26 Treasury Portfolio Budget Statements.



Nathan Williamson

Secretary

1 August 2026

Results and analysis

The CGC's purpose is to provide independent advice to the Australian Government on the distribution of GST revenue among the states and territories. In achieving this purpose, the CGC measured its performance using the performance criteria outlined in the CGC's 2025–26 Corporate Plan and the 2025–26 Treasury Portfolio Budget Statements.

The CGC's main activity in 2025–26 was meeting the requirements of the Commonwealth Treasurer's terms of reference (issued on 21 January 2026), *'for inquiry into and report upon the recommended GST revenue sharing relativities to be used to distribute GST among the states, the Northern Territory and the Australian Capital Territory (the states) in 2026–27'*.

In 2025–26, the CGC achieved its 3 performance targets. This was centred around delivering the 2026–27 GST Distribution Update to the Commonwealth Treasurer in accordance with the terms of reference. The successful delivery of the 2026 Update was underpinned by high-quality data analysis and advice and working closely with key stakeholders, particularly the states. The primary information source to assess states' views was the annual feedback survey.

Table 1 outlines the CGC's 2025–26 performance measures and results.

TABLE 1 Performance measures and results

Performance measures	Responsiveness to Government
Planned Performance Results	The Commission's advice meets the Australian Government's requirements as specified in the terms of reference provided by the Commonwealth Treasurer.
Results	Achieved In accordance with the requirements of the Commonwealth Treasurer's terms of reference, the Commission provided the 2026–27 recommended GST Revenue Sharing Relativities to the Treasurer and the states under embargo on or before 27 February 2026 and released them publicly on 13 March 2026.
Information source	The relativities recommended by the Commission were adopted by the Australian Government in the <i>Federal Financial Relations (GST Revenue Sharing Relativities for 2026-27) Determination 2026</i> on 5 May 2026.

Performance measures		Excellence in research and analysis
Planned Performance Results		The research and analysis underlying the Commission's advice are recognised to be high quality and technically robust.
Results	Achieved	States expressed overall satisfaction in the quality and rigour of the Commission's research and analysis. The Commission drew on a range of data and quantitative methods to assess the relative fiscal capacities of the states. Subject to confidentiality restrictions, data and calculations were provided to state treasuries to facilitate transparency and scrutiny. The <i>Commission's Assessment Methodology</i>, along with supporting data, is available on the CGC website. Detailed checking processes were used to assure the technical quality and accuracy of the work underlying the GST relativities. The Commission's <i>Quality Assurance Framework</i> is available on the CGC website.
Information source		Feedback from state and territory treasuries, including an annual feedback survey.
Performance measures		Effective engagement and consultation with stakeholders
Planned Performance Results		The Commission's advice is informed by the best available information and data and considers the views of relevant stakeholders.
Results	Achieved	States expressed satisfaction with the level of engagement and generally agreed that the Commission's advice is informed by the best available information and data. The Commission maintained strong engagement with key stakeholders and data providers including states and territories, the Commonwealth Treasury and Commonwealth government agencies such as the Australian Bureau of Statistics, the Australian Institute of Health and Welfare, the Independent Health and Aged Care Pricing Authority and the National Health Funding Body. This engagement supported the Commission's ongoing assessment of the quality, relevance and contemporaneity of available data. The Commission also worked closely with the states and territories through formal data requests, consultation on new issues for the 2026–27 GST relativities and establishing the Data Working Group. The Commission continued to engage regularly with state and territory treasuries and the Commonwealth Treasury through bilateral discussions, responding to queries and providing training.
Information source		Feedback through engagement with the state and territory treasuries (including an annual feedback survey) and the Commonwealth Treasury.

Forward Work Program

As part of the 2025 Methodology Review outcomes, the Commonwealth Grants Commission established a Forward Work Program.

The Forward Work Program comprises a series of topics identified by the Commission and states where work is being undertaken to support the next methodology review. Some research projects relate to emerging issues, while others relate to issues identified during the 2025 Methodology Review that will benefit from further detailed analysis.

The Commission's objective is to build a body of work and an evidence base that will inform the next methodology review. The Forward Work Program projects include:

- health
- urban transport
- cultural and linguistic diversity
- administrative scale
- transition to net zero emissions
- elasticity adjustments
- First Nations socio-economic status
- a dominant state adjustment in mining.

These projects cover issues that have broad relevance to the Commission's assessments of states' fiscal capacities.

States have been involved in the development of the Forward Work Program and continue to have opportunities to engage throughout each project.

No decisions on potential changes to assessment methods will be made until the next methodology review. Consistent with the Commission's existing practice, states will be consulted on any potential changes to assessment methods as part of the formal consultation process during the next methodology review.

The Commission is providing periodic updates on the Forward Work Program as this work progresses. Forward Work Program Research Update #1 was released in May 2026 and is available at cgc.gov.au/publications.

Financial performance

The CGC remains in a sound financial position with sufficient cash reserves to fund its liabilities as they fall due. Table 2 below summarises the CGC's total resources and total payments in 2025–26.

TABLE 2 Summary of Financial Performance (Unadjusted) for 2025–26

	2025–26 (\$'000)	2024–25 (\$'000)	Movement (\$'000)
Total own-source income	89	75	14
Total revenue from government	8,341	8,324	17
Total expenses	9,409	8,788	621
Net surplus/(deficit) on continuing operations¹	(979)	(389)	(590)

¹ Depreciation and amortisation are included in total expenses, \$0.682 million for 2025–26 and \$0.701 million for 2024–25.

Resourcing statement

Tables 3 and 4 below show the CGC's total resourcing and total expenses for Outcome 1 in 2025–26.

TABLE 3 Resource Statement for 2025–26

	Current available appropriation (a) (\$'000)	Payments made (b) (\$'000)	Balance remaining (a)–(b) (\$'000)
Departmental			
Annual appropriations – ordinary annual services ¹	9,399	-	9,399
Prior year appropriations available – ordinary annual services ²	11,913	9,078	2,835
Total departmental annual appropriations	21,312	9,078	12,234
Total departmental resourcing	21,312	9,078	12,234

¹ Appropriation Act (No. 1) 2025–2026, Supply Act (No.1) 2025–2026, Appropriation Act (No.3) 2025–2026, and includes section 74 external revenue. Departmental capital budgets are not separately identified in Appropriation Act (No.1) or Appropriation Act (No.3) and form part of ordinary annual services items.

² The appropriation available excludes \$198,000 withheld under section 51 of the Public Governance, Performance and Accountability Act 2013. These amounts were not available.

Further details of the agency's resourcing are provided in the financial statements at Note 7: Appropriations.

TABLE 4 Total Expenses for Outcome 1 in 2025–26

	Budget ¹ 2025–26 (a) (\$'000)	Actual 2025–26 (b) (\$'000)	Variation 2025–26 (a)–(b) (\$'000)
Outcome 1: Informed government decisions on fiscal equalisation between the states and territories through advice and recommendations on the distribution of GST revenue			
Program 1.1: Commonwealth Grants Commission			
Departmental expenses			
Departmental appropriation	9,574	8,638	936
s74 External Revenue ²	-	38	(38)
Expenses not requiring appropriation in the budget year ³	742	733	9
Departmental total	10,316	9,409	907
Total expenses for Program 1.1	10,316	9,409	907
Total expenses for Outcome 1	10,316	9,409	907
	Budget 2025–26	Actual 2025–26	
Average staffing level (number)	34	34	

¹ Full-year budget, including any subsequent adjustment made to the 2025–26 budget at Additional Estimates.

² Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

³ Expenses not requiring appropriation in the budget year are made up of depreciation expenses, amortisation expenses and audit fees.

Management & accountability

Corporate governance

Management of human resources

Purchasing

Contracts

Other mandatory information

Corporate governance

The CGC is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). The CGC has structures and processes in place to maintain effective corporate governance.

Under the *Commonwealth Grants Commission Act 1973*, the Secretary of the CGC is the Accountable Authority for the purposes of the PGPA Act. The Secretary is responsible for the governance and performance of the CGC, while supporting the Commission in its responsibilities.

The Secretary is supported by 2 committees: Executive Committee and the Audit and Risk Committee. The membership and roles of these committees are detailed in Table 5.

TABLE 5 CGC Committees at 30 June 2026

Committee	Membership	Role and activities
Executive Committee	Secretary, Assistant Secretaries, Chief Operating Officer and Chief Financial Officer	The Executive Committee: • supports matters of corporate management, governance, risk, security, information management and resource allocation • provides strategic advice on the delivery of reports to government • provides strategic direction to CGC employees.
Audit and Risk Committee	3 external members (including the Chair)	Established in accordance with the PGPA Act, the Audit and Risk Committee provides independent assurance to the Secretary on the CGC's financial and performance reporting responsibilities, risk oversight and management, and systems of internal control.

TABLE 6 Audit and Risk Committee members, attendance and remuneration for 2025–26

Name	Qualifications	Attendance	Remuneration ¹
Peter Gunning	Chair. Bachelor of Arts in Accounting, University of Canberra, FCA, GAICD.	3 of 3	\$9,626.00
Stephen Moore	Member. Bachelor of Economics (Hons), Macquarie University; Grad. Dip. Econometrics and Quantitative Economics, Australian National University.	3 of 3	\$5,775.00
Karen Williams	Member. Bachelor of Commerce in Accounting, University of Canberra, FCPA, GAICD, AMIIA.	3 of 3	\$6,704.40

¹ GST inclusive (where applicable).

The CGC Audit and Risk Committee Charter is available at cgc.gov.au/about-us/accountability-and-reporting/audit-and-risk-committee-charter.

The operations of the CGC are also supported by staff working groups that consider key initiatives and activities across the organisation. The membership and roles of these are detailed in Table 7.

TABLE 7 CGC Working Groups at 30 June 2026

Working Group	Membership	Role and activities
Workplace Relations Committee	Chair (staff representative at the EL2 classification), management representative, Health and Safety Representative, 1 staff representative	The committee facilitates communication and consultation with employees on workplace and employment issues (including WHS) and monitors matters concerning the implementation and interpretation of the enterprise agreement.
Reconciliation Action Plan (RAP) Working Group	8 staff representatives (including the Chair)	The group leads the development and implementation of the CGC's Reconciliation Action Plan.
Capability and Development Working Group	2 SES, 8 staff representatives	The group operates to facilitate consultation with employees on workforce development and capability needs.
AI Working Group	5 staff representatives	The group leads the agency's adoption of AI by promoting innovative, practical and responsible use across the organisation in line with the policy for the responsible use of AI in government.

Fraud prevention

Consistent with section 10 of the *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule), the CGC has a fraud and corruption control plan. This is supported by processes and systems for the prevention and detection of fraud, and response to and reporting of incidents. The CGC conducts fraud risk assessments as required and when there is a substantial change in the structure, function or activities of the agency.

No instances of fraud were detected in 2025–26. The CGC's 2025–26 fraud certification can be found in the letter of transmittal.

Risk 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.

The CGC regularly reviews its strategic risks so that 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](#).

External scrutiny

The CGC is subject to an audit of the financial statements by the Australian National Audit Office (ANAO). The Auditor-General issued an unqualified report for the CGC's 2025–26 financial statements. During 2025–26, the CGC was not the subject of any ANAO performance audits. There have been no significant developments in external scrutiny of the CGC during 2025–26.

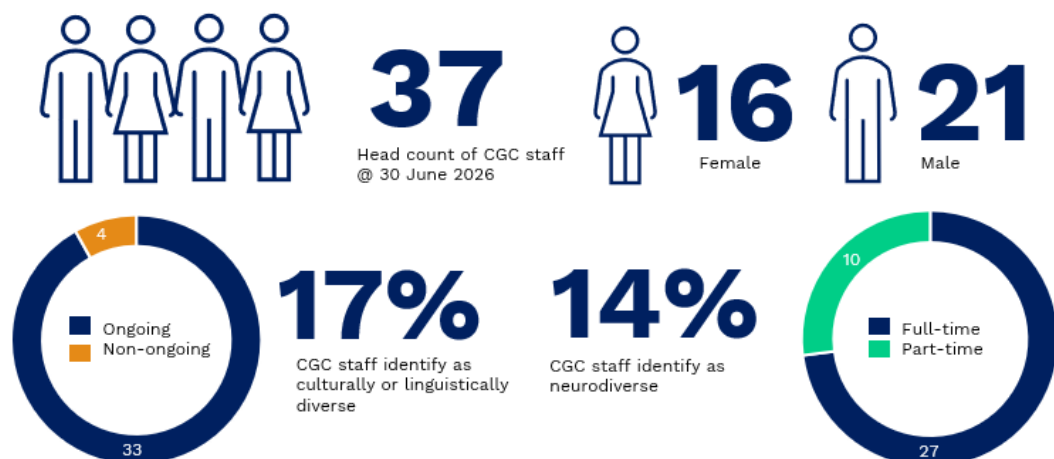
Management of human resources

The CGC has a small, specialised workforce that provides the Commission with independent, expert advice on the distribution of GST revenue.

The CGC is focused on attracting, developing and retaining a highly skilled, motivated and diverse workforce with expertise in data and statistical analysis, stakeholder engagement and professional report-writing.

Staff snapshot

At 30 June 2026, the CGC had 37 APS employees. The average staffing level (ASL) across 2025–26 was 34.



Recruitment

The CGC did not conduct any recruitment processes in 2025–26.

Entry level programs

The CGC engaged a graduate through the 2026 Australian Government Graduate Program for data generalists conducted by the Australian Bureau of Statistics. The graduate is enrolled in the APS Graduate Development Program, which develops the foundational skills, behaviours, mindsets and networks that support graduate employees to make a significant contribution in the APS.

Professional and personal development

Employee development in the CGC is an important contributor to a productive, innovative and engaged workforce. The CGC recognises the importance of supporting staff to develop their professional skills, including through on-the-job and formal training and development opportunities.

The CGC's capability development roadmap provides staff with a structured and strategic approach to developing their capabilities, including in the areas of leadership, management, communication, judgement, influencing, problem solving, strategic thinking and project management.

Staff professional and personal development activities in 2025–26 included:

- participating in workshops and forums
- training, coaching and mentoring
- participating in the APS Graduate Development Program
- on-the-job training
- providing study assistance
- short-term secondments to the Commonwealth Department of the Treasury.

Workplace agreements

Commission Members

The Remuneration Tribunal is responsible for determining remuneration and allowances for Members. At 30 June 2026, Members were covered by the Remuneration Tribunal (Remuneration and Allowances for Holders of Part-Time Public Office) Determination 2026 for remuneration and the Remuneration Tribunal (Official Travel) Determination 2025 Compilation No. 1 for travel arrangements.

Secretary and SES Employees

The Secretary is a Senior Executive Service (SES) Band 3 employee assigned to the role by the Secretary of the Commonwealth Department of the Treasury. Terms and conditions of employment for the Secretary are governed by an individual determination made under subsection 24(1) of the *Public Service Act 1999* by the Commonwealth Treasury Secretary.

The CGC has 2 substantive SES Band 1 positions. Terms and conditions of employment are determined by the CGC Secretary in individual determinations made under subsection 24(1) of the *Public Service Act 1999*.

Non-SES Employees

The Commonwealth Grants Commission Enterprise Agreement 2024–2027 provides terms and conditions of employment. The CGC also uses individual flexibility arrangements to retain expertise and critical skills. At 30 June 2026, the CGC had 6 individual flexibility arrangements in place.

TABLE 8 *Employment Arrangements for APS Employees at 30 June 2026*

Instrument	SES	Non-SES	Total
Enterprise Agreement	0	34	34
Individual Section 24(1) Determinations	3	0	3
Individual Flexibility Arrangements ¹	0	6	6
Total	3	34	37

¹Employees with an individual flexibility arrangement in place are employed under CGC's Enterprise Agreement and included in the 34 employees provided in the table for that purpose. The 6 employees with an individual flexibility arrangement are not separately counted for the purposes of the total provided in the table.

Executive remuneration

TABLE 9 *Remuneration for Key Management Personnel in 2025–26*

Name		Nathan Williamson	Jonathan Rollings
Position title		Secretary	Secretary
Short-term benefits	Base salary	415,271	83,910
	Bonuses	-	-
	Other benefits and allowances	1,629	158
Post-employment benefits	Superannuation contributions	72,101	44,564
Other long-term benefits	Long service leave	19,363	243,148
	Other long-term benefits	-	-
Termination benefits		-	-
Total remuneration		508,364	371,780

TABLE 10 Remuneration for Senior Executives in 2025–26

	Total remuneration bands	\$295,001–\$320,000
	No. of senior executives	2
Short-term benefits	Average base salary (\$)	237,774
	Average bonuses (\$)	-
	Average other benefits and allowances (\$)	1,696
Post-employment benefits	Average superannuation contributions (\$)	42,653
Other long-term benefits	Average long service leave (\$)	22,445
	Average other long-term benefits (\$)	-
Termination benefits	Average termination benefits (\$)	-
Total remuneration	Average total remuneration (\$)	304,568

Salary ranges

Salary ranges for non-SES employees under the Commonwealth Grants Commission Enterprise Agreement 2024–2027 are below.

TABLE 11 Salary ranges for APS employees by classification at 30 June 2026

Classification	Minimum (\$)	Maximum (\$)
EL 2	164,016	182,285
EL 1	132,515	144,141
APS 6	104,445	114,047
APS 5	91,909	98,656
APS 4	83,453	89,499
APS 3	73,117	79,936
APS 2	66,325	72,782
APS 1	57,497	61,929

Non-salary benefits

During 2025–26, the CGC provided employees with a range of non-salary benefits including:

- flexible working arrangements
- Christmas closedown period
- training and development, including graduate programs
- coaching and mentoring
- study assistance
- professional memberships
- conferences, presentations, forums and workshops
- influenza vaccinations
- relocation assistance
- car parking (SES).

2026 APS Employee Census

The APS Employee Census is an annual employee perception survey of the APS workforce. The Census collects employee opinions and perspectives on a range of topics, such as employee engagement, leadership, communication, innovation and wellbeing.

In the 2026 Census, the CGC had an 88% response rate and again achieved very positive results, comparing favourably with APS agencies. Below outlines the CGC's comparative standing across 112 participating APS agencies.



Employment statistics

The CGC is an entity for the purposes of finance law but is not an agency for the purposes of the *Public Service Act 1999*. All CGC staff are APS employees of the Commonwealth Department of the Treasury made available to assist the CGC carry out its functions and are under the direction of the CGC Secretary. Employment statistics below are for these employees, noting the Commonwealth Treasury does not include these employees in its statistics.

TABLE 12 All Ongoing Employees by Gender, Employment Status and Location Current Report Period (2025–26)

Location	Female		Male		Total
	Full-Time	Part-Time	Full-Time	Part-Time	
ACT	9	4	16	1	30
NSW	1	1	1	-	3
Total	10	5	17	1	33

TABLE 13 All Ongoing Employees by Gender, Employment Status and Location Previous Report Period (2024–25)

Location	Female		Male		Total
	Full-Time	Part-Time	Full-Time	Part-Time	
ACT	12	3	16	1	32
NSW	-	1	1	-	2
Total	12	4	17	1	34

TABLE 14 All Non-Ongoing Employees by Gender, Employment Status and Location Current Report Period (2025–26)

Location	Female		Male		Total
	Full-Time	Part-Time	Full-Time	Part-Time	
ACT	-	1	-	2	3
QLD	-	-	-	1	1
Total	-	1	-	3	4

TABLE 15 All Non-Ongoing Employees by Gender, Employment Status and Location Previous Report Period (2024–25)

Location	Female		Male		Total
	Full-Time	Part-Time	Full-Time	Part-Time	
ACT	-	1	-	2	3
QLD	-	-	-	1	1
Total	-	1	-	3	4

TABLE 16 *Public Service Act Ongoing Employees Current Report Period (2025–26)*

Classification	Female		Male		Total
	Full-Time	Part-Time	Full-Time	Part-Time	
SES Band 3	-	-	1	-	1
SES Band 1	1	-	1	-	2
EL 2	1	1	3	-	5
EL 1	4	3	5	1	13
APS 6	2	1	5	-	8
APS 5	1	-	2	-	3
APS 4	1	-	-	-	1
Total	10	5	17	1	33

TABLE 17 *Public Service Act Ongoing Employees Previous Report Period (2024–25)*

Classification	Female		Male		Total
	Full-Time	Part-Time	Full-Time	Part-Time	
SES Band 3	-	-	1	-	1
SES Band 1	1	-	-	-	1
EL 2	2	1	4	-	7
EL 1	6	2	5	1	14
APS 6	1	1	5	-	7
APS 5	2	-	1	-	3
APS 4	-	-	1	-	1
Total	12	4	17	1	34

TABLE 18 Public Service Act Non-Ongoing Employees Current Report Period (2025–26)

Classification	Female		Male		Total
	Full-Time	Part-Time	Full-Time	Part-Time	
APS 6	-	-	-	1	1
APS 4	-	-	-	1	1
APS 2	-	1	-	1	2
Total	-	1	-	3	4

TABLE 19 Public Service Act Non-Ongoing Employees Previous Report Period (2024–25)

Classification	Female		Male		Total
	Full-Time	Part-Time	Full-Time	Part-Time	
APS 6	-	-	-	1	1
APS 4	-	-	-	1	1
APS 2	-	1	-	1	2
Total	-	1	-	3	4

TABLE 20 Public Service Act Employees by Full-Time and Part-Time Status Current Report Period (2025–26)

Classification	Ongoing		Non-Ongoing		Total
	Full-Time	Part-Time	Full-Time	Part-Time	
SES Band 3	1	-	-	-	1
SES Band 1	2	-	-	-	2
EL 2	4	1	-	-	5
EL 1	9	4	-	-	13
APS 6	7	1	-	1	9
APS 5	3	-	-	-	3
APS 4	1	-	-	1	2
APS 2	-	-	-	2	2
Total	27	6	-	4	37

TABLE 21 Public Service Act Employees by Full-Time and Part-Time Status Previous Report Period (2024–25)

Classification	Ongoing		Non-Ongoing		Total
	Full-Time	Part-Time	Full-Time	Part-Time	
SES Band 3	1	-	-	-	1
SES Band 1	1	-	-	-	1
EL 2	6	1	-	-	7
EL 1	12	2	-	-	14
APS 6	6	1	-	1	8
APS 5	3	-	-	-	3
APS 4	1	-	-	1	2
APS 2	-	-	-	2	2
Total	30	4	-	4	38

TABLE 22 Public Service Act Employment Type by Location Current Report Period (2025–26)

Location	Ongoing	Non-Ongoing	Total
ACT	30	3	33
QLD	-	1	1
NSW	3	-	3
Total	33	4	37

TABLE 23 Public Service Act Employment Type by Location Previous Report Period (2024–25)

Location	Ongoing	Non-Ongoing	Total
ACT	32	3	35
QLD	-	1	1
NSW	2	-	2
Total	34	4	38

TABLE 24 Public Service Act First Nations Employment Current and Previous Report Periods

Employment Type	2024–25	2025–26
Ongoing	-	-
Non-Ongoing	-	-
Total	0	0

Purchasing

Purchasing activities undertaken by CGC employees met the requirements of the Commonwealth Procurement Rules. Relevant employees were aware of the requirements and expectations when undertaking procurement activities and were guided by the CGC's internal purchasing policy and Accountable Authority instructions.

The CGC supports small business participation in the Commonwealth Government procurement market. Small and medium-sized enterprises (SME) and small enterprise participation statistics are available on the Department of Finance's website. Consistent with paragraph 5.5 of the Commonwealth Procurement Rules, the CGC's procurement practices support SMEs by using the following practices:

- the Commonwealth Contracting Suite for low-risk procurements valued under \$200,000
- on-time payments made to SMEs by electronic funds transfer or using payment cards
- supporting e-invoicing, where it is an option, to facilitate faster payment times.

Contracts

Expenditure on reportable consultancy contracts

During 2025–26, the CGC entered into 2 new reportable consultancy contracts, with actual expenditure totalling \$243,740. There were no ongoing reportable consultancy contracts active during the period.

TABLE 25 Reportable consultancy contracts

Reportable consultancy contracts 2025–26	Number	Expenditure (\$)
New contracts entered during the reporting period	2	243,740
Ongoing contracts entered during a previous reporting period	0	0
Total	2	243,740

TABLE 26 Organisations receiving a share of reportable consultancy contract expenditure

Organisations receiving a share of reportable consultancy contract expenditure 2025–26	Expenditure (\$)	Proportion of 2025–26 total spend (%)
Frontier Economics Pty Ltd <i>External review of urban transport expenditure assessment</i>	205,014	84
Sententia Consulting Pty Ltd <i>Review of CGC Business Continuity Management Framework and controls</i>	38,726	16
Total of the Largest Shares	243,740	100

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

The CGC selects consultants using panel arrangements or by making an open approach to market.

Consistent with the Strategic Commissioning Framework, the CGC engages consultants when it requires specialist expertise or independent advice on particular matters, for example independent assessments of methodologies, quality assurance of organisation policies and processes, or other technical advice.

Expenditure on reportable non-consultancy contracts

During 2025–26, the CGC entered into one new reportable non-consultancy contract, with actual expenditure totalling \$18,530. In addition, there were 7 ongoing reportable non-consultancy contracts that were active during the period, involving total actual expenditure of \$639,231.

TABLE 27 Reportable non-consultancy contracts

Reportable non-consultancy contracts 2025–26	Number	Expenditure (\$)
New contracts entered during the reporting period	1	18,530
Ongoing contracts entered during a previous reporting period	7	639,231
Total	8	657,761

TABLE 28 Organisations receiving a significant share of reportable non-consultancy contract expenditure

Organisations receiving a share of reportable non-consultancy contract expenditure 2025–26	Expenditure (\$)	Proportion of 2025–26 total spend (%)
Jones Lang Lasalle (ACT) Pty Ltd <i>Facilities management services</i>	334,279	50.8
Data#3 Limited <i>ICT Cloud Software (Microsoft Azure)</i>	90,376	13.7
Technology One Limited <i>Financial management software</i>	60,961	9.2
Meltwater Australia Pty Ltd <i>Media monitoring services</i>	55,000	8.4
Fair Choice Pty Ltd <i>ICT system support services</i>	44,883	6.8
Aurion Corporation Pty Ltd <i>Managed payroll services</i>	33,146	5.0

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

Note: In accordance with Department of Finance guidance, this table includes only those organisations who received the 5 largest shares of expenditure and those who received 5% or more of our expenditure on such contracts.

Other mandatory information

Advertising and market research

The CGC did not conduct any advertising campaigns or market research during 2025–26.

Strategic Commissioning Framework

The CGC operates in line with the APS Strategic Commissioning Framework. The CGC undertakes core work in house and only use outsourcing in the limited circumstances, consistent with the framework.

Grants

The CGC did not administer any grant programs in 2025–26.

Disability reporting

Australia's Disability Strategy 2021–2031 (the Strategy) is the overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate in all areas of Australian life.

The Strategy sets out where practical changes will be made to improve the lives of people with disability in Australia. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia's policies and programs that affect people with disability, their families and carers.

All levels of government have committed to deliver more comprehensive and visible reporting under the Strategy. A range of reports on progress of the Strategy's actions and outcome areas will be published and available at disabilitygateway.gov.au.

Disability reporting is included the Australian Public Service Commission's State of the Service reports and the APS Statistical Bulletin. These reports are available at apsc.gov.au.

Freedom of information

Entities subject to the *Freedom of Information Act 1982* (FOI Act) are required to publish information to the public as part of the Information Publication Scheme (IPS). This requirement is in Part II of the FOI Act and has replaced the former requirement to publish a section 8 statement in an annual report. Each agency must display on its website a plan showing what information it publishes in accordance with the IPS requirements. The CGC's IPS Plan is available at cgc.gov.au/about-us/accountability-and-reporting/information-publication-scheme.

Environmental performance

The CGC is committed to the principles of ecologically sustainable development and effective environmental management strategies. In 2025–26, the CGC did this by:

- recycling paper, cardboard, office waste and other recyclable items
- maximising the use of natural light in our premises, minimising the need for electric lighting
- using energy-efficient equipment and systems, including automatic sensor lights and ICT screens and equipment.

Climate Action in Government Operations

Emissions Reporting

As part of the Net Zero in Government Operations Strategy and the reporting requirements under section 516A of the *Environment Protection and Biodiversity Conservation Act 1999*, all Commonwealth entities and Commonwealth companies are required to report on their operational greenhouse gas emissions.

The Greenhouse Gas Emissions Inventory and Electricity Greenhouse Gas Emissions tables present greenhouse gas emissions over 2025–26. The greenhouse gas emissions reported are calculated as Carbon Dioxide Equivalent (CO₂-e) and in line with the 2025–26 Emissions Reporting Framework. This is consistent with a Whole-of-Australian Government approach, outlined in the Net Zero in Government Operations Strategy, and Commonwealth Climate Disclosure requirements.

Solid waste data relating to landfill has been included for the first time in 2025–26.

Emissions associated with business travel undertaken by Commission Members have been excluded, as these emissions are outside the scope of the Emissions Reporting Framework.

The quality and completeness of emissions data are expected to improve over time as reporting processes and data sources mature.

TABLE 29 Greenhouse gas emissions inventory – location-based method 2025–26

Emission Source	Scope 1 t CO ₂ -e	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e
Electricity (Location-Based Approach)	N/A	19.60	0.92	20.52
Natural Gas	-	N/A	-	-
Solid Waste	-	N/A	0.95	0.95
Refrigerants*	-	N/A	N/A	-
Fleet and Other Vehicles	-	N/A	-	-
Domestic Commercial Flights	N/A	N/A	0.96	0.96
Domestic Hire Car	N/A	N/A	-	-
Domestic Travel Accommodation	N/A	N/A	0.23	0.23
Other Energy	-	N/A	-	-
Total t CO₂-e	-	19.60	3.06	22.66

Note: The table above presents emissions related to electricity usage using the location-based accounting method.
CO₂-e = Carbon Dioxide Equivalent.

* Reporting on refrigerants is being phased in over time as emissions reporting matures.

N/A = not applicable

TABLE 30 Electricity greenhouse gas emissions 2025–26

Emission Source	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e	Electricity kWh
Location-based electricity emissions	19.60	0.92	20.51	30,611.46
Market-based electricity emissions	0.60	0.08	0.68	731.62
Total renewable electricity¹	N/A	N/A	N/A	29,879.85
<i>Renewable Power Percentage²</i>	N/A	N/A	N/A	5,292.73
<i>Jurisdictional Renewable Power Percentage³</i>	N/A	N/A	N/A	24,587.13
<i>GreenPower</i>	N/A	N/A	N/A	-
<i>Large-scale generation certificates</i>	N/A	N/A	N/A	-

Note: The table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO₂-e = Carbon Dioxide Equivalent.

Electricity usage is measured in kilowatt hours (kWh).

¹ Excludes behind-the-meter solar other than generation used to create large scale generation certificates (LGCs).

² The renewable power percentage (RPP) accounts for the portion of electricity used from the grid that falls within the Renewable Energy Target (RET).

³ The Australian Capital Territory is currently the only state with a jurisdictional renewable power percentage (JRPP).

N/A = not applicable.

Work health, safety and wellbeing

The CGC has a strong commitment to the health, safety and wellbeing of workers and visitors.

Workplace health and safety is a standing agenda item for Executive Committee and Workplace Relations Committee meetings.

There were no reportable incidents reported to Comcare during 2025–26.

The CGC did not receive any notices under Part 10 of the *Work Health and Safety Act 2011*, and no investigations were conducted by Comcare during 2025–26.

Initiatives undertaken by the CGC during the year to maintain its ongoing commitment to a safe workplace included:

- maintaining (including ongoing training) first aid officers, health and safety representatives, emergency wardens, harassment contact officers and mental health first aid officers
- providing access to an Employee Assistance Program
- regularly communicating with staff for work health and safety purposes
- facilitating annual mandatory awareness training for all staff
- providing work health and safety inductions for new employees
- offering an annual influenza vaccination program
- providing ergonomic equipment and furniture
- providing a multi-purpose room for parenting, first aid, meditation or prayer
- maintaining ongoing review of the work health and safety framework
- participating in a Comcare proactive workplace inspection.

Correction of errors in previous Annual Report

TABLE 31 *Corrections to previously reported information*

Page in 2024–25 Annual Report	Error
14	In Table 2 Summary of Financial Performance (Unadjusted) for 2024–25, total own-source income in 2024–25 was reported as \$56,000, and the movement was \$5,000. The correct amounts were \$75,000 for total own-source income and \$24,000 for the movement.

Financial statements

Independent auditor's report

Statement by the Secretary and
Chief Financial Officer

Statement of comprehensive income

Statement of financial position

Statement of changes in equity

Cash flow statement

Notes

Independent auditor's report



INDEPENDENT AUDITOR'S REPORT

To the Treasurer

Opinion

In my opinion, the financial statements of the Commonwealth Grants Commission (the Entity) for the year ended 30 June 2026:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2026 and its financial performance and cash flows for the year then ended.

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

- Statement by the Secretary and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement; and
- Notes to the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

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

Accountable Authority's responsibility for the financial statements

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

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

GPO Box 707, Canberra ACT 2601
38 Sydney Avenue, Forrest ACT 2603
Phone (02) 6203 7300

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

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

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

Australian National Audit Office



Anne Rainger
Executive Director
Delegate of the Auditor-General

Canberra
31 July 2026

Statement by the Secretary and Chief Financial Officer

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

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



Nathan Williamson
Secretary
30 July 2026



Joanne Robertson
Chief Financial Officer (Acting)
30 July 2026

Statement of comprehensive income

For the period ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000	Budget \$'000
Expenses				
Employee benefits	2A	6,853	6,291	6,312
Suppliers	2B	1,827	1,744	1,652
Depreciation and amortisation	4	682	701	720
Finance costs	2C	47	52	49
Total expenses		9,409	8,788	8,733
Own-source income				
Own-source revenue				
Resources received free of charge		51	51	51
Other revenue		38	5	-
Total own-source revenue		89	56	51
Gains				
Gains from sale of assets		-	19	-
Total gains		-	19	-
Total own-source income		89	75	51
Net cost of services		9,320	8,713	8,682
Revenue from Government		8,341	8,324	8,150
Deficit on continuing operations		(979)	(389)	(532)
Other Comprehensive Income				
Changes in asset revaluation reserve		-	111	-
Total comprehensive loss		(979)	(278)	(532)

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

Statement of financial position

As at 30 June 2026

	Notes	2026 \$'000	2025 \$'000	Budget \$'000
Assets				
Financial assets				
Cash and cash equivalents		476	507	183
Trade and other receivables	3	11,650	11,617	11,468
Total financial assets		12,126	12,124	11,651
Non-financial assets¹				
Leasehold	4	1,819	2,122	1,829
Plant and equipment	4	93	120	355
Software	4	1,063	1,415	1,196
Prepayments		100	79	118
Total non-financial assets		3,075	3,736	3,498
Total assets		15,201	15,860	15,149
Liabilities				
Payables				
Suppliers		255	250	86
Other payables	5A	353	190	162
Total payables		608	440	248
Interest bearing liabilities				
Leases	5B	1,492	1,681	1,585
Total interest bearing liabilities		1,492	1,681	1,585
Provisions				
Employee provisions	5C	2,434	2,060	2,116
Total provisions		2,434	2,060	2,116
Total liabilities		4,534	4,181	3,949
Net assets		10,667	11,679	11,200
Equity				
Contributed equity		3,608	3,641	3,924
Reserves		311	311	200
Retained surplus		6,748	7,727	7,076
Total equity		10,667	11,679	11,200

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

¹ Right-of-use assets are included in Leasehold.

Statement of changes in equity

For the period ended 30 June 2026

	2026 \$'000	2025 \$'000	Budget \$'000
Contributed equity			
Opening balance			
Balance carried forward from previous period	3,641	3,626	3,641
Transactions with owners			
Contributions by owners			
Departmental capital budget	(33)	15	283
Total transactions with owners	(33)	15	283
Closing balance as at 30 June	3,608	3,641	3,924
Retained earnings			
Opening balance			
Balance carried forward from previous period	7,727	8,116	7,608
Comprehensive income			
Deficit for the period	(979)	(389)	(532)
Total comprehensive income	(979)	(389)	(532)
Closing balance as at 30 June	6,748	7,727	7,076
Asset revaluation reserve			
Opening balance			
Balance carried forward from previous period	311	200	200
Comprehensive income			
Other comprehensive income	-	111	-
Total comprehensive income	-	111	-
Closing balance as at 30 June	311	311	200
Total equity			
Opening balance			
Balance carried forward from previous period	11,679	11,942	11,449
Comprehensive income			
Deficit for the period	(979)	(389)	(532)
Revaluation	-	111	-
Total comprehensive income	(979)	(278)	(532)
Transactions with owners			
Departmental capital budget	(33)	15	283
Total transactions with owners	(33)	15	283
Closing balance as at 30 June	10,667	11,679	11,200

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

Cash flow statement

For the period ended 30 June 2026

	2026 \$'000	2025 \$'000	Budget \$'000
Operating activities			
Cash received			
Appropriations	8,266	8,329	8,150
GST received	77	100	-
Other	38	5	-
Total cash received	8,381	8,434	8,150
Cash used			
Employees	6,318	6,321	6,312
Interest payment on lease liabilities	47	52	49
Suppliers	1,859	1,573	1,601
Total cash used	8,224	7,946	7,962
Net cash from/(used by) operating activities	157	488	188
Investing activities			
Cash received			
Sale of non-financial assets	-	12	-
Total cash received	-	12	-
Cash used			
Purchase of non-financial assets	6	4	283
Total cash used	6	4	283
Net cash from/(used by) investing activities	(6)	8	(283)
Financing activities			
Cash received			
Contributed equity	6	4	283
Total cash received	6	4	283
Cash used			
Principal payments of lease liabilities	188	176	188
Total cash used	188	176	188
Net cash from/(used by) financing activities	(182)	(172)	95
Net increase/(decrease) in cash held	(31)	324	-
Cash at the beginning of the reporting period	507	183	183
Cash and cash equivalents at the end of the reporting period	476	507	183

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

Note 1: Summary of material accounting policies

1.1 Objectives of the CGC

The CGC is an Australian Government controlled entity and is a not-for-profit entity. The objective of the CGC is to inform government decisions on fiscal equalisation between the states and territories through advice and recommendations on the distribution of goods and services tax revenue.

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

1.2 Basis of preparation

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

The financial statements have been prepared in accordance with the:

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

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

The financial statements are presented in Australian dollars, values rounded to the nearest thousand dollars (unless otherwise specified) and reflect the original budget as presented to Parliament.

1.3 New accounting standards

All new/revised/amending standards and/or interpretations that were issued prior to the sign-off date and are applicable to the current period did not have a material effect on the CGC's financial statements.

1.4 Own-source income

ANAO audit services – resources received free of charge

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

Revenue from Government

Amounts appropriated for departmental operating activities for the year (adjusted for any formal additions and reductions and less departmental capital budgets) are recognised as Revenue from

Government when CGC gains control of the appropriation. Appropriations receivables are recognised at their nominal amounts.

1.5 Financial assets

Cash is recognised at its nominal amount. Cash and cash equivalents include cash on hand and deposits in bank accounts.

Trade and other receivables are measured at amortised cost using the effective interest method less impairment. No impairment allowance has been recognised as at balance date.

1.6 Acquisition of assets

Non-financial assets are initially recognised at cost in the statement of financial position, except for purchases costing less than \$6,000, which are expensed in the year of acquisition.

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions in property leases taken up by the CGC where there exists an obligation to restore the property to its original condition. These costs are included in the value of the CGC's leasehold improvements with a corresponding provision for the 'make good' recognised.

1.7 Lease Right of Use (ROU) Assets

Lease ROU assets are capitalised at the commencement date of the lease and comprise the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received.

These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright but included in the same column as where the corresponding underlying assets would be presented if they were owned.

Following initial application, an impairment review is undertaken for any ROU lease asset that shows indicators of impairment and an impairment loss is recognised against any ROU lease asset that is impaired. Lease ROU assets continue to be measured at cost after initial recognition in Commonwealth agency, GGS and Whole of Government financial statements.

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

1.8 Leasehold, plant and equipment

Revaluations

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

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of 'asset revaluation reserve,' except to the extent that it reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit, except to the extent that they reverse a previous revaluation increment for that class. Upon revaluation, any accumulated depreciation is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount.

Depreciation

Depreciable plant and equipment assets are written off to their estimated residual values over their estimated useful lives to the CGC using, in all cases, the straight-line method of depreciation. ROU assets are depreciated over the lesser of the estimated useful life of the leasehold improvement or the lease term. Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date. Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

Asset class	2026	2025
Leasehold	Within the lease term	Within the lease term
Right of Use Asset	Within the lease term	Within the lease term
Plant and equipment	Two to thirteen years	Two to thirteen years

Impairment

All assets were assessed for indications of impairment at 30 June 2026. Where indications of impairment exist, the asset's recoverable amount is estimated, and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the CGC was deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Derecognition

An item of leasehold, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

1.9 Fair value measurement

The CGC conducts an asset materiality review at least once every 12 months with a full revaluation assessment undertaken once every 3 years.

All leasehold, plant and equipment are measured at fair value in the statement of financial position. When estimating fair value, market prices (with adjustment) were used where available. Where market prices were not available, depreciated replacement cost was used. A reconciliation of movements in leasehold, plant and equipment has been included in Note 4.

1.10 Software

The CGC's software has been internally developed. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Software is amortised on a straight-line basis over its anticipated useful life. The useful life of CGC's software is 3 to 7 years (2025: 3 to 7 years).

All software assets were assessed for indications of impairment as at 30 June 2026.

1.11 Supplier and other payables

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced). Supplier payables are settled within 30 days.

1.12 Employee benefits

Liabilities for short-term employee benefits and termination benefits expected within 12 months of the end of the reporting period are measured at their nominal amounts.

Leave

The liability for employee benefits includes provision for annual leave and long service leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, plus the CGC's employer superannuation contribution rates and applicable on-costs, to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been determined by reference to paragraph 24(1)(b) of the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* using the shorthand method. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and enterprise agreements.

Superannuation

Employees of the CGC are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), the Public Sector Superannuation accumulation plan (PSSap), or other superannuation funds held outside the Australian Government.

The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes.

The CGC makes employer contributions to employees' superannuation schemes at rates determined by an actuary to be sufficient to meet the current cost to the Australian Government, and accounts for the contributions as if they were contributions to defined contribution plans.

1.13 Taxation

The CGC is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and Goods and Services Tax (GST).

1.14 Events after the reporting period

There were no other events that occurred after the balance date that would affect the balances in the financial statements.

Note 2: Expenses

	2026 \$'000	2025 \$'000
Note 2: Expenses		
Note 2A: Employee benefits¹		
Wages and salaries	5,094	4,888
Superannuation		
Defined contribution plans	519	496
Defined benefit plans	441	392
Leave and other entitlements	799	515
Total employee benefits	6,853	6,291

¹ The above employee benefits disclosure should be read in conjunction with note 1.12.

Note 2B: Suppliers¹

Goods and services supplied or rendered

Audit fees	51	51
Consultants	222	-
Data Purchases	34	-
Information technology	1,255	1,306
Other	44	194
Professional Services	80	78
Property	80	71
Training	26	-
Travel	35	44
Total suppliers	1,827	1,744

Note 2C: Finance costs

Interest on lease liabilities ²	47	52
Total finance costs	47	52

¹ During 2025–26, the CGC revised the mapping of certain employee and supplier costs. The impact of this change on the 2024–25 comparative figures was immaterial and, accordingly, no restatement was made.

² All borrowing costs on lease liabilities are expensed as incurred.

Note 3: Financial assets

	2026 \$'000	2025 \$'000
Note 3: Financial assets		
Appropriation receivables	11,641	11,604
GST receivable from the Australian Taxation Office	9	13
Total trade and other receivables	11,650	11,617

Note 4: Non-financial assets

Reconciliation of the opening and closing balances of leasehold, plant and equipment and software for 2026.

	Leasehold ¹	Plant and equipment	Software	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	2,797	120	2,113	5,030
Accumulated depreciation, amortisation and impairment	(675)	-	(698)	(1,373)
Total as at 1 July 2025	2,122	120	1,415	3,657
Depreciation and amortisation expense	(87)	(27)	(352)	(466)
Depreciation on right-of-use assets	(216)	-	-	(216)
Disposals				
Gross Value transfer to another entity	-	(8)	-	(8)
Accumulated Depreciation transfer to another entity	-	8	-	8
Total as at 30 June 2026	1,819	93	1,063	2,975
Total as at 30 June 2026 represented by				
Gross book value	2,797	112	2,113	5,022
Accumulated depreciation, amortisation and impairment	(978)	(19)	(1,050)	(2,047)
Total as at 30 June 2026	1,819	93	1,063	2,975
Carrying amount of right of use assets¹	1,295	-	-	1,295

The above lease disclosures should be read in conjunction with the accompanying note 5B.

¹ Leasehold includes leasehold improvements and property lease ROU Assets. The new lease commenced on 1 July 2022.

Note 5: Payables, leases and provisions

	2026 \$'000	2025 \$'000
Note 5: Payables, Leases and Provisions		
Note 5A: Other payables		
Salaries and wages	353	190
Total other payables	353	190
Note 5B: Leases¹		
Lease liabilities	1,492	1,681
Total leases	1,492	1,681
Maturity analysis - contractual undiscounted cash flows		
Within 1 year	245	235
Between 1 to 5 years	1,087	1,043
More than 5 years	300	589
Total leases	1,632	1,867
Note 5C: Employee provisions		
Leave	2,434	2,060
Total employee provisions	2,434	2,060

The above lease disclosures should be read in conjunction with the accompanying note 4.

Total cash outflow for leases for the year ended 30 June 2026 was \$234,913 (2025: \$228,375).

¹ On 1 July 2022, the CGC began a new lease at 73 Northbourne Avenue for a period of 10 years

Note 6: Key management personnel remuneration and related parties

Note 6A: Key management personnel remuneration

Key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling (directly or indirectly) the activities of the CGC.

The CGC has determined the KMP to be the Secretary of the CGC. Remuneration of KMP is reported in the table below.

	2026 \$'000	2025 \$'000
KMP remuneration		
Short-term employee benefits	501	365
Post-employment benefits	117	66
Other long-term employee benefits	262	22
Total KMP remuneration expenses¹	880	453

¹ The total KMP remuneration expenses included in the above table relate to two employees (2025: one).

Note 6B: Related party transactions

The CGC is an Australian Government-controlled entity. Related parties to the CGC are:

- key management personnel
- the Treasurer, and
- all other Australian Government entities.

Transactions with related parties

Given the breadth of government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. The CGC transacts with other Australian Government-controlled entities consistent with normal day-to-day business operations provided under normal terms and conditions, including the payment of workers compensation, insurance premiums, data purchases, advertising and internet services. These are not considered individually significant to warrant separate disclosure as related party transactions.

Giving consideration to relationships with related entities, and the materiality of transactions entered into during the reporting period by the CGC, it has been determined that there are no related party transactions to be separately disclosed.

Note 7: Appropriations

	2026 \$'000	2025 \$'000
Note 7: Appropriations		
Note 7A: Annual appropriations		
Departmental appropriation ¹	8,341	8,324
Departmental capital budget ^{1,2}	283	15
PGPA Act - section 74 receipts ³	775	151
Total appropriation	9,399	8,490
Appropriations applied (current and prior years)	9,078	8,160
Variance	321	330

¹ As at 30 June 2026, \$316,000 of departmental capital budget appropriation was administratively quarantined and subsequently reappropriated to departmental operating appropriation following an approved movement of funds request. This amount comprised \$118,000 from the 2025–26 departmental operating appropriation and \$198,000 from prior years' departmental capital budget appropriation, which were withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

² Departmental Capital Budgets are appropriated through Appropriation Acts (No.1,3,5). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

³ Adjustments to appropriations include GST related receipts retained under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). In 2025–26, the CGC changed the presentation of appropriations disclosed in the appropriation note to include GST amounts retained under section 74 of the PGPA Act. In prior years, retainable GST under section 74 of the PGPA Act was excluded from the appropriation note.

	2026 \$'000	2025 \$'000
Note 7B: Unspent annual appropriations		
Departmental		
Supply Act (No. 3) - Operating 2022-2023 ¹	-	118
Appropriation Act (No. 1) - Operating 2023-2024	-	3,075
Appropriation Act (No. 1) - Departmental Capital Budget 2023-2024 ²	183	190
Appropriation Act (No. 1) - Operating 2024-2025	3,134	8,324
Appropriation Act (No. 1) - Departmental Capital Budget 2024-2025 ³	15	15
Appropriation Act (No. 1) - Operating 2025-26	4,629	-
Appropriation Act (No. 1) - Departmental Capital Budget (DCB) 2025-26	165	-
Appropriation Act (No. 3) - Operating 2025-26	316	-
Supply Act (No. 1) - Operating 2025-26	3,396	-
Supply Act (No. 1) - Departmental Capital Budget (DCB) - 2025-26 ⁴	118	-
Cash at Bank	476	507
Total departmental	12,432	12,229

¹ The appropriation includes \$118,000 quarantined under s51 of the PGPA Act. Supply Act (No. 3) - Operating 2022-2023 was repealed on 1 July 2025.

² As at 30 June 2026, \$183,000 was withheld under s51 of the PGPA Act due to government decisions.

³ As at 30 June 2026, \$15,000 was withheld under s51 of the PGPA Act due to government decisions.

⁴ As at 30 June 2026, \$118,000 was withheld under s51 of the PGPA Act due to government decisions.

Note 8: Net cash appropriation arrangements

	2026 \$'000	2025 \$'000
Total comprehensive income - as per the Statement of Comprehensive Income	(979)	(278)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ¹	466	482
Plus: depreciation of right-of-use assets ²	216	219
Less: lease principal repayments ²	(188)	(176)
Net Cash Operating Surplus	(485)	247

No depreciation/amortisation amounts are excluded from this calculation.

¹ From 2010-11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation/amortisation expenses of non-corporate Commonwealth entities and selected corporate Commonwealth entities were replaced with a separate capital budget provided through equity appropriations. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.

² The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principal repayment amount reflects the impact of AASB 16 Leases, which does not directly reflect a change in appropriation arrangements. No ROU assets or lease principal repayments are excluded from this calculation.

Note 9: Aggregate assets and liabilities

	2026 \$'000	2025 \$'000
Note 9: Aggregate assets and liabilities		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	476	507
Trade and other receivables	11,650	11,617
Prepayments	100	79
Total no more than 12 months	12,226	12,203
More than 12 months		
Leasehold	524	611
Plant and equipment	93	120
ROU	1,295	1,510
Software	1,063	1,416
Total more than 12 months	2,975	3,657
Total assets	15,201	15,860
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	255	250
Other payables	353	190
ROU lease	204	188
Employee provisions	1,017	819
Total no more than 12 months	1,829	1,447
More than 12 months		
Employee provisions	1,417	1,241
ROU lease	1,288	1,493
Total more than 12 months	2,705	2,734
Total liabilities	4,534	4,181

Note 10: Fair Value Measurement

	2026	2025
	\$'000	\$'000

Note 10: Fair Value Measurement

Non-financial assets

Leasehold	524	611
Plant and equipment	93	120

The CGC's assets are held for operational purposes and not held for the purposes of deriving profit. The current use of all non-financial assets is considered their highest and best use.

The CGC conducted the last full independent valuation as at 30 June 2025.

Note 11: Budget variances

The following table provides high-level commentary on major variances between budgeted information for the CGC as published in the Portfolio Budget Statements and the 2025–26 final outcome as presented in accordance with Australian accounting standards. Major variances are those deemed relevant to an analysis of the CGC's performance.

	\$'000	%	Affected line items
Suppliers			<i>Suppliers</i>
Consultant expenditure associated with GST distribution work unknown at time of budgeting	175	11%	<i>(Statement of Comprehensive Income)(Cash Flow Statement)</i>
Other Revenue			<i>Other Revenue</i>
Recovery of prior year amounts owed by the salary sacrifice provider that were unknown at the time of budgeting	38	100%	<i>(Statement of Comprehensive Income)(Cash Flow Statement)</i>
Cash and Cash Equivalents			<i>Cash and cash equivalents (Statement of Financial Position)</i>
The variance reflects timing differences in the year end drawdown to facilitate early July payroll	293	160%	<i>Cash and cash equivalents at the end of the reporting period (Cash Flow Statement)</i>
Plant & Equipment			<i>Plant & Equipment (Statement of Financial Position)</i>
Capital expenditure was lower than budget as capital funding was reappropriated to operating and some budgeted purchases did not proceed	(262)	-74%	<i>Purchase of non-financial assets and Contributed equity (Cash Flow Statement)</i>
Software			<i>Software (Statement of Financial Position)</i>
Assessment System enhancements budgeted for did not proceed	(133)	-11%	<i>Purchase of non-financial assets (Cash Flow Statement)</i>
Prepayments			<i>Suppliers (Statement of Financial Position)</i>
The variance reflects timing differences between invoices received and payments made at year end	(18)	-15%	

Note 11: Budget variances continued

	\$'000	%	Affected line items
Suppliers			
The variance reflects timing differences between invoices received and payments made at year end	169	197%	<i>Suppliers (Statement of Financial Position)</i>
Other payables			
The budget did not fully reflect the year end accrual for salary and wages	191	118%	<i>Other Payables (Statement of Financial Position)</i>
Employee Provisions			
The budget did not fully reflect the employee turnover that occurred during the period	318	15%	<i>Employee provisions (Statement of Financial Position)</i>
Equity Reserves			
The budget did not include the prior year asset revaluation adjustment	111	56%	<i>Reserves (Statement of Financial Position)</i> <i>Asset revaluation reserve - Opening balance (Statement of Changes in Equity)</i>
Transactions with owners			
The variance is due to the movement of funds and reclassification of departmental capital to operating appropriation, which was not reflected in the budget.	(316)	-112%	<i>Reserves (Statement of Financial Position)</i> <i>Departmental capital budget (Statement of Changes in Equity)</i>

Reference material

Abbreviations and acronyms

List of requirements

Index



Abbreviations and acronyms

AASB	Australian Accounting Standards Board
A/g	Acting
AI	Artificial Intelligence
ANAO	Australian National Audit Office
APS	Australian Public Service
ASL	Average Staffing Level
CGC	Commonwealth Grants Commission
The Commission	In this report, 'the Commission' refers to the Commission Members collectively, while 'the CGC' refers to the agency and its staff.
CSS	Commonwealth Superannuation Scheme
EL	Executive Level
FOI	Freedom of Information
FOI Act	<i>Freedom of Information Act 1982</i>
FBT	Fringe Benefits Tax
GST	Goods and Services Tax
ICT	Information and Communications Technology
IPS	Information Publication Scheme
KMP	Key Management Personnel
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PGPA Rule	<i>Public Governance, Performance and Accountability Rule 2014</i>
PSS	Public Sector Superannuation Scheme
PSSap	Public Sector Superannuation Accumulation Scheme
RAP	Reconciliation Action Plan
ROU	Right of Use
SES	Senior Executive Service
SME	Small and medium-sized enterprise
States	States and territories
WHS	Workplace Health and Safety

List of requirements

PGPA Rule Reference	Part of report	Description	Requirement
17AD(g)		Letter of transmittal	
17AI	Letter of transmittal	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report	Mandatory
17AD(h)		Aids to access	
17AJ(a)	Contents	Table of contents	Mandatory
17AJ(b)	Index	Alphabetical index	Mandatory
17AJ(c)	Abbreviations and acronyms	Glossary of abbreviations and acronyms	Mandatory
17AJ(d)	List of requirements	List of requirements	Mandatory
17AJ(e)	About this report	Details of contact officer	Mandatory
17AJ(f)	About this report	Entity's website address	Mandatory
17AJ(g)	About this report	Electronic address of report	Mandatory
17AD(a)		Review by accountable authority	
17AD(a)	Secretary's review	A review by the accountable authority of the entity	Mandatory
17AD(b)		Overview of the entity	
17AE(1)(a)(i)	Overview	A description of the role and functions of the entity	Mandatory
17AE(1)(a)(ii)	Organisational structure	A description of the organisational structure of the entity	Mandatory
17AE(1)(a)(iii)	Resourcing statement	A description of the outcomes and programmes administered by the entity	Mandatory
17AE(1)(a)(iv)	Results and analysis	A description of the purposes of the entity as included in corporate plan	Mandatory
17AE(1)(aa)(i)	Overview	Name of the accountable authority or each member of the accountable authority	Mandatory

PGPA Rule Reference	Part of report	Description	Requirement
17AE(1)(aa)(ii)	Overview	Position title of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(iii)	Overview	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory
17AE(1)(b)	Not applicable	An outline of the structure of the portfolio of the entity	Portfolio departments mandatory
17AE(2)	Not applicable	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change	If applicable, mandatory
17AD(c)		Report on the Performance of the Entity	
Annual Performance Statements			
17AD(c)(i); 16F	Annual performance statements	Annual Performance Statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule	Mandatory
17AD(c)(ii)		Report on Financial Performance	
17AF(1)(a)	Financial performance	A discussion and analysis of the entity’s financial performance	Mandatory
17AF(1)(b)	Resourcing statement	A table summarising the total resources and total payments of the entity	Mandatory
17AF(2)	Not applicable	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including the cause of any operating loss of the entity, how the entity has responded to the loss and the actions that have been taken in relation to the loss, and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity’s future operation or financial results	If applicable, mandatory
17AD(d)		Management and Accountability	
Corporate Governance			
17AG(2)(a)	Corporate governance	Information on compliance with section 10 (fraud and corruption systems)	Mandatory
17AG(2)(b)(i)	Letter of transmittal	A certification by accountable authority that fraud and corruption risk assessments and fraud and corruption control plans have been prepared	Mandatory

PGPA Rule Reference	Part of report	Description	Requirement
17AG(2)(b)(ii)	Letter of transmittal	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud and corruption that meet the specific needs of the entity are in place	Mandatory
17AG(2)(b)(iii)	Letter of transmittal	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud and corruption relating to the entity	Mandatory
17AG(2)(c)	Corporate governance	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance	Mandatory
17AG(2)(d)–(e)	Not applicable	A statement of significant issues reported to the Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with finance law and action taken to remedy non-compliance	If applicable, mandatory
Audit Committee			
17AG (2A)(a)	Corporate governance	A direct electronic address of the charter determining the functions of the entity's audit committee	Mandatory
17AG (2A)(b)	Corporate governance	The name of each member of the entity's audit committee	Mandatory
17AG (2A)(c)	Corporate governance	The qualifications, knowledge, skills or experience of each member of the entity's audit committee	Mandatory
17AG (2A)(d)	Corporate governance	Information about the attendance of each member of the entity's audit committee at committee meetings	Mandatory
17AG (2A)(e)	Corporate governance	The remuneration of each member of the entity's audit committee	Mandatory
External Scrutiny			
17AG(3)	Independent auditor's report	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny	Mandatory
17AG(3)(a)	Not applicable	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity	If applicable, mandatory
17AG(3)(b)	Not applicable	Information on any reports on operations of the entity by the Auditor General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman	If applicable, mandatory
17AG(3)(c)	Not applicable	Information on any capability reviews on the entity that were released during the period	If applicable, mandatory

PGPA Rule Reference	Part of report	Description	Requirement
Management of Human Resources			
17AG(4)(a)	Management of human resources	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives	Mandatory
17AG(4)(aa)	Management of human resources	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (i) statistics on full-time employees (ii) statistics on part-time employees (iii) statistics on gender (iv) statistics on staff location	Mandatory
17AG(4)(b)	Management of human resources	Statistics on the entity's APS employees on an ongoing and non-ongoing basis, including the following: (i) statistics on staffing classification level (ii) statistics on full-time employees (iii) statistics on part-time employees (iv) statistics on gender (v) statistics on staff location (vi) statistics on employees who identify as Indigenous	Mandatory
17AG(4)(c)	Management of human resources	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i>	Mandatory
17AG(4)(c)(i)	Management of human resources	Information on the number of SES and non-SES employees covered by agreements, etc., identified in paragraph 17AG(4)(c)	Mandatory
17AG(4)(c)(ii)	Management of human resources	The salary ranges available for APS employees by classification level	Mandatory
17AG(4)(c)(iii)	Management of human resources	A description of non-salary benefits provided to employees	Mandatory
17AG(4)(d)(i)	Not applicable	Information on the number of employees at each classification level who received performance pay	If applicable, mandatory
17AG(4)(d)(ii)	Not applicable	Information on aggregate amounts of performance pay at each classification level	If applicable, mandatory
17AG(4)(d)(iii)	Not applicable	Information on the average amount of performance payment, and range of such payments, at each classification level	If applicable, mandatory
17AG(4)(d)(iv)	Not applicable	Information on aggregate amount of performance payments	If applicable, mandatory

PGPA Rule Reference	Part of report	Description	Requirement
Assets Management			
17AG(5)	Not applicable	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory
Purchasing			
17AG(6)	Purchasing	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i>	Mandatory
Reportable consultancy contracts			
17AG(7)(a)	Contracts	A summary statement detailing the number of new reportable consultancy contracts entered into during the period, the total actual expenditure on all such contracts (inclusive of GST), the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period, and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST)	Mandatory
17AG(7)(b)	Contracts	A statement that <i>"During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million]"</i> .	Mandatory
17AG(7)(c)	Contracts	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged	Mandatory
17AG(7)(d)	Contracts	A statement that <i>"Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website"</i> .	Mandatory
Reportable non-consultancy contracts			
17AG(7A)(a)	Contracts	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period, the total actual expenditure on such contracts (inclusive of GST), the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period, and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST)	Mandatory
17AG(7A)(b)	Contracts	A statement that <i>"Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website"</i> .	Mandatory

PGPA Rule Reference	Part of report	Description	Requirement
17AD(daa)		Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts	
17AGA	Contracts	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts	Mandatory
Australian National Audit Office Access Clauses			
17AG(8)	Not applicable	If an entity entered into a contract with a value of more than \$100,000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract	If applicable, mandatory
Exempt contracts			
17AG(9)	Not applicable	If an entity entered into a contract or there is a standing offer with a value greater than \$10,000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters	If applicable, mandatory
Small business			
17AG(10)(a)	Purchasing	A statement that "[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website."	Mandatory
17AG(10)(b)	Purchasing	An outline of the ways in which the procurement practices of the entity support small and medium enterprises	Mandatory
17AG(10)(c)	Not applicable	If the entity is considered by the Department administered by the Finance Minister as material in nature, a statement that "[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website."	If applicable, mandatory
Financial Statements			
17AD(e)	Financial statements	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act	Mandatory

PGPA Rule Reference	Part of report	Description	Requirement
Executive Remuneration			
17AD(da)	Management of human resources	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the Rule	Mandatory
17AD(f)	Other Mandatory Information		
17AH(1)(a)(i)	Not applicable	If the entity conducted advertising campaigns, a statement that <i>"During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website."</i>	If applicable, mandatory
17AH(1)(a)(ii)	Other mandatory information	If the entity did not conduct advertising campaigns, a statement to that effect	If applicable, mandatory
17AH(1)(b)	Not applicable	A statement that <i>"Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]."</i>	If applicable, mandatory
17AH(1)(c)	Other mandatory information	Outline of mechanisms of disability reporting, including reference to website for further information	Mandatory
17AH(1)(d)	Other mandatory information	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found	Mandatory
17AH(1)(e)	Other mandatory information	Correction of material errors in previous annual report	If applicable, mandatory
17AH(2)	Other mandatory information	Information required by other legislation	Mandatory

Index

A

Abbreviations and acronyms, 58
About this report, 1
Accountable authority, 6, 7, 11, 18, 30, 38–39
Advertising and market research, 32
Agency overview, 4
Annual performance statements, 3, 11
Audit and Risk Committee, 18
 remuneration, 18
Australian National Audit Office (ANAO), 20, 38–39, 45
Australian Public Service (APS)
 Commission, 33
 Employee Census, 6, 25
 Graduate Development Program, 20, 21

C

Capability development roadmap, 21
Cash flow statement, 38, 44
Chairperson, 5, 7, 9
Chief Financial Officer, 9, 18, 40
Climate Action in Government Operations, 33
Commission, 5–9, 12–14, 18, 20, 21
Commonwealth Grants Commission Act 1973, 7, 18
Commonwealth Procurement Rules, 30
Commonwealth
 Treasurer, 5, 12
 Treasury, 5, 6, 13, 21, 26
 Treasury Secretary, 21
Contents, 2
Contracts, 30–32
Corporate governance, 18
Corporate Plan, 11, 12
Correction of errors in previous Annual Report, 36

D

Disability reporting, 32, 33

E

Emissions reporting, 33–35
Employment statistics, 26
Enterprise Agreement 2024–2027, 19, 21–23, 48
Environmental performance, 33
Executive Committee, 18, 35
Executive remuneration, 22
Expenditure on reportable consultancy contracts, 30, 31
Expenditure on reportable non-consultancy contracts, 31, 32
External scrutiny, 20

F

Federal Financial Relations (GST Revenue Sharing Relativities for 2026–27) Determination 2026, 12
Financial performance, 15, 36
Financial statements, 3, 15, 20, 38–39, 40, 45, 46, 48
Foreword, 5
Fraud, 3, 19, 38–39
 control, 3, 19
 prevention, 19
 risk, 3, 18, 19
Freedom of information, 33

G

Grants, 32

H

Horizontal fiscal equalisation, 5

I

Independent auditor's report, 38–39
Index, 66
Information Publication Scheme (IPS), 33

K

Key Management Personnel (KMP), 22, 52

L

Letter of transmittal, 3, 19
List of requirements, 59

M

Management & accountability, 17
Management of human resources, 20

N

Net zero, 14, 33
Non-salary benefits, 24
Notes (to financial statements), 38, 45

O

Organisational structure, 9
Other mandatory information, 32
Overview, 7

P

Portfolio Budget Statements, 11, 12, 55
Professional and personal development, 21
Public Governance, Performance and Accountability Act 2013 (PGPA Act), 3, 11, 16, 18, 19, 38, 40, 45, 53
Public Governance, Performance and Accountability (Financial Reporting) Rule 2015, 38, 45, 48
Public Governance, Performance and Accountability Rule 2014 (PGPA Rule), 3, 11, 19
Purchasing, 30

R

Reconciliation Action Plan (RAP), 19
 Working Group, 19
Recruitment, 20
Reference material, 57
Remuneration, 18, 21–23, 48, 52
Report on performance, 10
Resourcing statement, 15
Results and analysis, 12
Risk, 3, 18, 19, 30
 assessment, 3, 19
 management, 19

S

Salary ranges, 23
Secretary, 3, 6–7, 9, 11, 18, 21, 22, 26, 40, 52
Secretary's review, 6
Staff snapshot, 20
Statement
 by Secretary (Accountable Authority) and Chief Financial Officer, 38, 40
 of changes in equity, 38, 43
 of comprehensive income, 38, 41
 of financial position, 38, 42, 46, 47
Strategic Commissioning Framework, 32

T

(Commonwealth Department of the)
Treasury, 5–7, 13, 21, 26

W

Work health, safety and wellbeing, 35
Workplace agreements, 21
Workplace relations committee, 19, 35

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