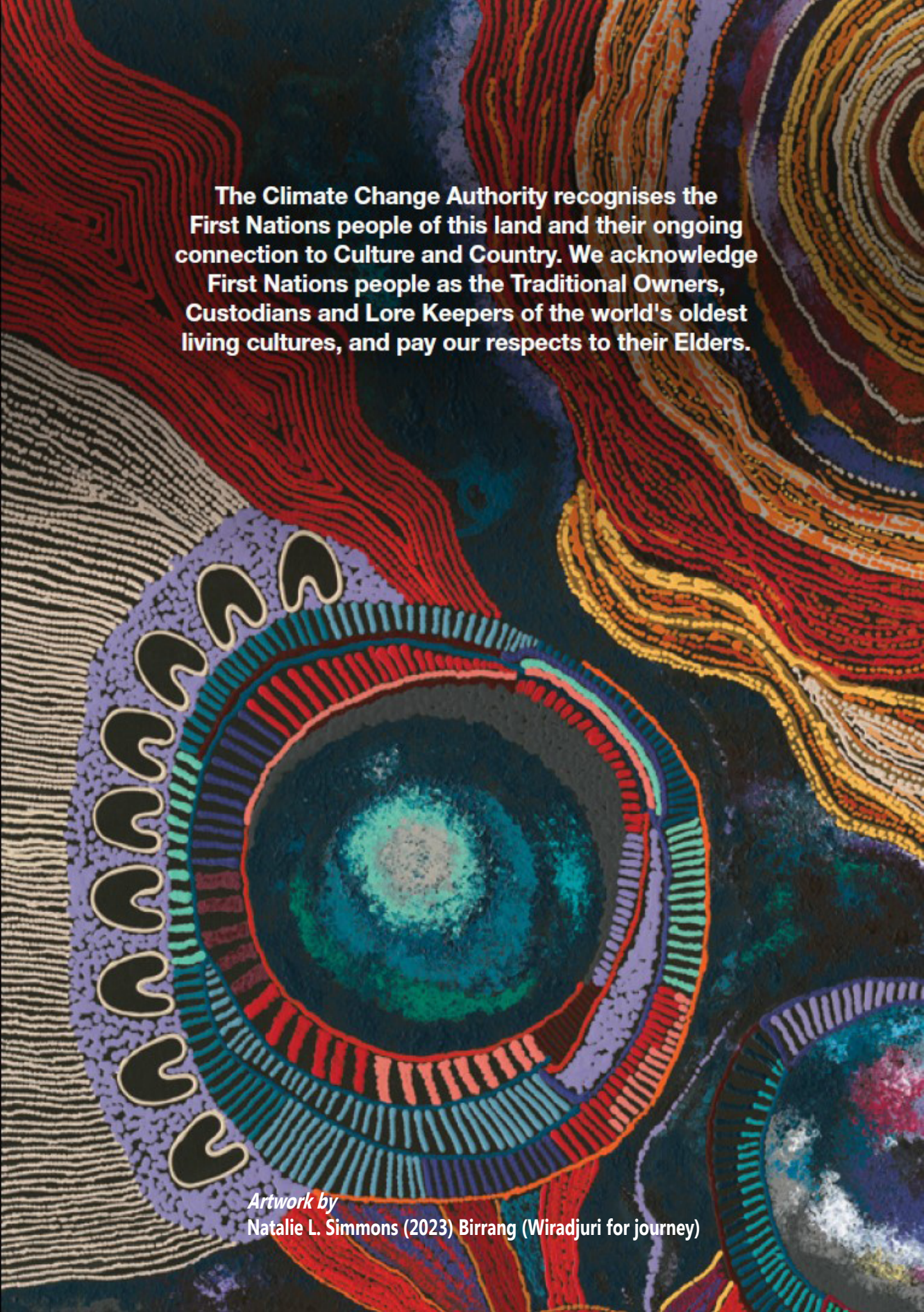
CLIMATE CHANGE AUTHORITY

Annual Report
2025-26




The Climate Change Authority recognises the First Nations people of this land and their ongoing connection to Culture and Country. We acknowledge First Nations people as the Traditional Owners, Custodians and Lore Keepers of the world's oldest living cultures, and pay our respects to their Elders.
Artwork by
Natalie L. Simmons (2023) Birrang (Wiradjuri for journey)

Ownership

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The Climate Change Authority's annual report has been prepared in accordance with section 46 of the *Public Governance, Performance and Accountability Act 2013*.

The annual report is available is available online at https://www.climatechangeauthority.gov.au/annual-reports



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CLIMATE CHANGE AUTHORITY

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Letter of transmittal

Dear Minister

I am pleased to present the annual report of the Climate Change Authority for the financial year 2025-26.

This report has been prepared in accordance with section 81 of the *Climate Change Authority Act 2011* and section 46 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), which requires that an annual report be given to the entity's responsible Minister for presentation to the Parliament.

This report includes the Authority's annual performance statements and audited financial statements, as required under sections 39 and 43 of the PGPA Act.
In accordance with section 10, and as required by subsection 17AG(2) of the Public Governance, Performance and Accountability Rule 2014, I certify that:

- the Authority prepared fraud and corruption risk assessments and a fraud and corruption control plan
- the Authority 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 Authority.

Yours sincerely



Kath Rowley
Chief Executive Officer
1 October 2026

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Review by the Chief Executive Officer



The past year has reinforced the importance of ambitious and effective climate change policy to reduce the dangerous impacts of climate change. In this context, the Climate Change Authority's role in creating space to explore and debate climate change policy, building a rigorous evidence base, and providing independent, expert advice to the Australian Government, is more important than ever.

As we highlighted in our *2035 Target Advice*, temperatures are increasing and the impacts are already worsening. Australia's first National Climate Risk Assessment provided a sobering account of the risks climate change already poses to our communities, economy, infrastructure and natural environment, and how these risks will grow over coming decades. It assessed that climate change is already increasing risks across the eight interconnected systems is analysed and demonstrated that early action can reduce long-term costs and help protect what Australians value.

The year also highlighted Australia's exposure to volatile global fossil fuel supply chains. Automotive fuel prices rose sharply in March 2026, reaching their highest recorded levels. This placed pressure on household budgets and renewed attention on Australia's reliance on imported oil.

Australian households responded quickly to reduce their reliance on fossil fuels, reducing their energy costs and emissions. Battery electric vehicles accounted for almost a quarter of new vehicle sales in June 2026, three times their share in June 2025. Across the June quarter, electric, plug-in hybrid and hybrid vehicles together accounted for almost half of new vehicle sales.

Households also rushed to take up home batteries at unprecedented levels, supported by the Australian Government's Cheaper Home Batteries Program. In just six months, Australia added many times more battery capacity than some experts had forecast for the whole of 2026 only a year earlier.

Australians are taking part in the transition not only because it reduces emissions, but because clean technologies can cut energy costs, improve energy security and provide households with greater choice. Climate action is both necessary and economically sensible.

Our 2025-26 work program

Throughout 2025–26, the Authority has focused on providing independent, evidence-based advice to help Australia take advantage of these opportunities and navigate the challenges.

In July 2025, we released Understanding climate threats to the Great Barrier Reef. The report examined the growing risks posed by ocean warming, acidification and more extreme weather. These pressures are already contributing to coral bleaching and weakening reef ecosystems. The report reinforced the importance of ambitious global and domestic emissions reductions to limit further damage.

In September 2025, the Authority delivered its 2035 Emissions Reduction Targets Advice. We recommended that Australia adopt a target of 62–70 per cent below 2005 levels by 2035 — a target that is ambitious, achievable and in Australia's national interest. The Australian Government subsequently adopted this target. Our advice found that stronger action would not only reduce climate risks, but also help Australia capture the economic opportunities created by the global transition.

We also published the Authority's fourth *Annual Progress Report*. It found that Australia was making progress, but that emissions were not yet falling fast enough to meet the 2030 and 2035 targets. The report made seven recommendations to accelerate emissions reduction and strengthen Australia's resilience to climate impacts, including to speed up approvals, increase electricity system security and extend the Capacity Investment Scheme. The government accepted or accepted in principle five of the seven recommendations and noted two.

The Authority also advanced discussions and released a concept note on decarbonisation deals. This examines how Australia can work with trading partners to align demand, supply, policy and investment, helping to unlock low-emissions industries and exports. Alongside these major reports, we engaged with stakeholders to inform work that will be released later in 2026.

Engagement

Effective engagement improves the quality, relevance and credibility of our advice, while helping the Authority contribute to an informed national conversation about climate change. Our updated Engagement Strategy 2026–29 sets out our approach to engagement including why we engage, who we engage with and how we engage.

During the year, we released consultation papers on our statutory review of the Australian Carbon Credit Unit Scheme, our Evidence Platform and the 2025 Annual Progress Report. These received more than 215 submissions. We also released a consultation paper on methane, with submissions closing in August 2026. We also held or participated in more than 234 stakeholder engagements, bringing together perspectives from industry, investors, researchers, governments, communities, First Nations peoples and civil society.

I am grateful to everyone who contributed their time, expertise and experience to these processes. Every submission, conversation and roundtable strengthens our understanding of the issues and policy options, and helps us provide sharper and more practical advice. We also continued to improve the way we communicate our work. Through a stronger audience-focused approach, we expanded our digital and social media presence and made our advice more accessible to a wider range of Australians.

A word of thanks

The Authority is made up of nine members who bring deep expertise across climate science, economics, business, public policy and related fields. I thank the Chair and members for their insight, judgement and commitment throughout the year.

I also thank the Authority's staff. Their professionalism, expertise and willingness to support one another enabled us to deliver an ambitious work program, often to demanding timeframes. As someone who joined the Authority as Chief Executive Officer during the year, I have greatly appreciated their support, openness and dedication.

Finally, I acknowledge my predecessor, Brad Archer PSM, whose term as CEO of the Authority concluded in December 2025. His leadership helped rebuild and strengthen the Authority, leaving it well positioned to fulfil its important role.

About the Climate Change Authority

Our purpose

The Climate Change Authority's purpose is to provide evidence-based advice and engage with the community on the response to climate change, to:

- accelerate emissions reductions and position Australia as a leader in the global effort to limit temperature increases
- guide Australia to new opportunities and new ways of doing things, to sustain Australia's prosperity as the world transitions to net zero emissions
- help Australia prepare for and adapt to the impacts of climate change, which have already begun and will continue to increase.

Our functions

The Authority's functions are set out in its enabling legislation, the Climate Change Authority Act 2011 (the CCA Act), and can be summarised as follows:

- providing advice on achieving Australia's emissions reduction targets and the effectiveness of climate change policies for the Minister for Climate Change and Energy's annual statement to the Parliament under the Climate Change Act 2022
- providing advice to the Minister, as required by the Climate Change Act 2022, on Australia's emissions reduction targets to be included in nationally determined contributions under the Paris Agreement
- conducting reviews of the Carbon Credits (Carbon Farming Initiative) Act 2011 (which creates the Australian Carbon Credit Unit (ACCU) Scheme) and the National Greenhouse and Energy Reporting Act 2007 (which creates both the National Greenhouse and Energy Reporting Scheme and the Safeguard Mechanism)
- conducting special reviews of matters relating to climate change as requested by the Minister or the Parliament
- undertaking research into matters relating to climate change and other matters relating to the performance of our functions.

Organisation structure

A fully constituted Authority comprises a Chair and up to seven part-time members, plus an ex officio member - Australia's Chief Scientist. Members are appointed by the Minister responsible for climate change under section 18 of the CCA Act.

Authority members are supported by the Chief Executive Officer (CEO) and Authority staff. Kath Rowley was appointed CEO and accountable authority on 15 December 2025 for a period of five years and is responsible for the day-to-day running of the Authority. The Authority has established structures, systems, and processes to meet its governance, compliance, and accountability responsibilities.

The Authority's management structure is illustrated at figure 1.

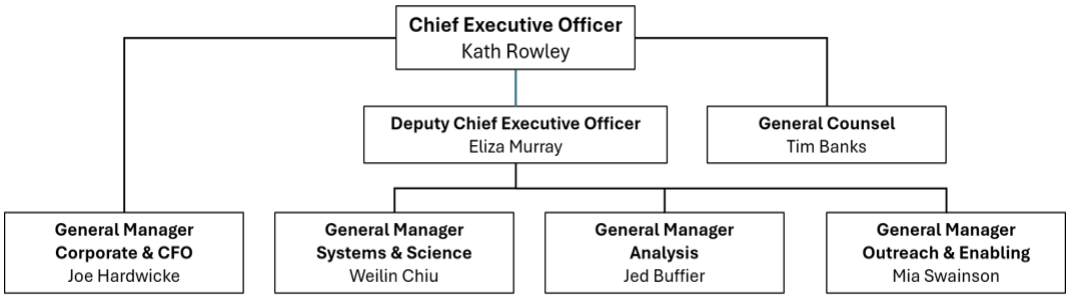
Members

At the time of preparation of this annual report, the Authority's membership is as follows:

Chair: The Hon Matt Kean
Member: Ms Patty Akopiantz
Member: Mr Richard Bolt
Member: Professor Lesley Hughes
Member: Dr Virginia Marshall
Member: Ms Gretta Theobald Stephens
Member: Ms Fiona Simson
Member: Mr Tim Reed
Member: Professor Tony Haymet (Chief Scientist of Australia) (ex officio)

Details of members' qualifications and expertise can be found on the Authority's

Figure 1: Authority's management group as at 30 June 2026



Note: The management group comprises of SES and EL2 officers.

Annual performance statement

Introductory statement

As the accountable authority of the Climate Change Authority, I am pleased to present the Authority's 2025–26 annual performance statement, as required under subsection 39(1)(b) of the Public Governance, Performance and Accountability Act 2013 (PGPA Act) and subsection 16F of the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule). In my opinion, this performance statement is informed by properly maintained records, accurately reflecting the Authority's performance and complies with subsection 39(2) of the PGPA Act.



Kath Rowley
Chief Executive Officer

Report on performance

Overview

The 2025–26 reporting year was a significant year, with the Authority delivering its core statutory advice and research functions while implementing its full key performance indicator (KPI) framework for the first time. As detailed in table 1, the Authority published two statutory reports and one self-initiated report during the reporting period.

The Authority's statutory reports were the 2035 Emissions Reduction Targets Report and the 2025 Annual Progress Report. The 2035 Emissions Reduction Targets Report provided independent advice to the Government on Australia's next emissions reduction target under the Paris Agreement and recommended a 2035 target range of 62 to 70 per cent below 2005 levels. The Government accepted this advice. The 2025 Annual Progress Report informed the Minister's 2025 annual climate change statement to Parliament and assessed Australia's progress towards its emissions reduction targets and the effectiveness of climate change policies.

The Authority also published Understanding climate threats to the Great Barrier Reef, a self-initiated research report examining how ocean warming, ocean acidification and more frequent extreme weather events are affecting the health of the Great Barrier Reef and the risks to reef ecosystems in a warming climate.

Throughout 2025–26, the Authority continued to engage with stakeholders and the community to inform its advice and research, and to communicate its findings publicly. The Authority also continued collaboration with domestic and international counterparts, including through the International Climate Councils Network, engagement connected to COP30, and work to establish the Australian Climate Councils Network to share expertise and strengthen the impact of independent climate advice across jurisdictions.

This was the first reporting period in which the Authority reported against all eight KPIs. The Authority's performance against these indicators, including relevant metrics, targets and outcomes is set out in the KPI results section below.

Table 1: Authority statutory deliverables

Activity	Description	Published reports in 2025–26
Activity 1: Advice under the *Climate Change Act 2022*	Advice on emissions reduction targets to be included in Australia's Nationally Determined Contribution under the Paris Agreement, and advice relating to the Minister's annual climate change statement.	*2035 Emissions Reduction Targets Advice* *2025 Annual Progress Report.*
Activity 2: Statutory reviews under the Carbon Credits *(Carbon Farming Initiative) Act 2011 and National Greenhouse and Energy Reporting Act 2007*	Statutory reviews of the legislative frameworks for the Australian Carbon Credit Unit Scheme and the National Greenhouse and Energy Reporting framework, including the Safeguard Mechanism, as required.	No final report published under this activity in 2025–26. Work progressed on the 2026 review of the Australian Carbon Credit Unit Scheme, including release of a consultation paper.
Activity 3: Special reviews under the *Climate Change Authority Act 2011*	Special reviews requested by the Minister or the Parliament.	No special review requested or published in 2025–26.
Activity 4: Self-initiated research under the *Climate Change Authority Act 2011*	Research and analysis on matters relating to climate change and the performance of the Authority's functions.	*Understanding climate threats to the Great Barrier Reef.*

KPI results

KPI 1: The Authority's advice, reviews and research are delivered and published on time and in accordance with other statutory requirements.

Target	Advice, reviews and research are submitted by the due date
Assessment	Share of projects that are submitted by the due date
Description	Within the reporting period, the Authority delivered outputs against activity 1 and activity 4, as set out in Table 1.
Achievement	**Met.** All reports submitted on time and in accordance with statutory requirements.
2024-25 Achievement	Met. All reports delivered on time and in accordance with statutory requirements.

KPI 2: The Authority's advice, reviews and research lead to policy implementation that supports achievement of Australia's emissions reduction targets.

Target	The Government considers the Authority's findings and advice
Assessment	Number of Authority recommendations that have been translated into policy announcements or implementation
Description	As required by legislation, the Government considered all 8 recommendations from the Authority's reports. Results for the reporting period: Total recommendations from legislated and self-initiated reports: 8 75% of recommendations agreed or agreed-in-principle. 25% of recommendations were noted.
	Case study: 2035 Emissions Reduction Targets Advice The Authority's 2035 Emissions Reduction Targets Advice found that an emissions reduction target of 62 – 70 per cent is ambitious, achievable and in the national interest. The report included just one recommendation, the target. The same day that the Authority's targets advice was released, the Government agreed with the Authority's recommendation and formally submitted Australia's Nationally Determined Contribution under the Paris Agreement to the United Nations Framework on Climate Change Secretariat.
Achievement	**Met.**
2024-25 Achievement	Partially met. • In this period the Government considered 35 recommendations from legislated (20) and self-initiated reports (15). • Percentage of recommendations translated to policy announcements or implementation – 20% • Percentage of recommendations agreed or agreed-in-principle by Government – 20%

KPI 3: The Authority's engagement processes are inclusive, transparent, accountable and accessible

Target	Stakeholders perceive the Authority's engagement processes to be inclusive, transparent, accountable and accessible
Assessment	Post-engagement Likert scale scores provided by stakeholders
Description	Stakeholders were invited to rate the Authority's 2025-26 engagement processes with a Likert score of 1 - 10. The response rate was too low to provide reliable information. The questions and the approach to feedback will be considered as part of an internal audit of the KPI Framework in 2026-27.
Achievement	Not assessable.
2024-25 Achievement	This KPI is rated as 'partially met' due to the stakeholder response rate being less than 10% of surveyed stakeholders.

KPI 4: The Authority's advice, reviews and research take account of the views, experiences, and expertise of stakeholders.

Target	The Authority uses stakeholder submissions and other contributions in formulating its advice, reviews and research
Assessment	Number of submissions received and referenced Engagement data Stakeholder survey
Description	The Authority uses stakeholder input in its advice, reviews and research from a wide range of engagement activities and formats. Between July 2025 and June 2026, the Authority conducted over 234 engagements to support the delivery of its activities and their outputs. There were not enough responses to our stakeholder survey to report on perceptions of whether stakeholder input influences the Authority's work. The Authority received and considered substantial stakeholder input in developing its statutory reports, that informed the report's analysis. This included 565 submissions for the 2035 Emissions Reduction Targets Advice and 93 submissions for the 2025 Annual Progress Report. Engagement for the self-initiated report on Understanding climate threats to the Great Barrier Reef was targeted, due to the scope of the report, and did not include a consultation paper for stakeholder submissions. A breakdown of submissions by report follows.

KPI 4 continued…

Description	Reports	Submissions received	Submissions referenced
	2035 Emissions Reduction Targets Advice	565	19
	2025 Annual Progress Report	93	23
	Understanding climate threats to the Great Barrier Reef	n/a	n/a
Achievement	**Met.**		

KPI 5: The Authority's advice, reviews and research are independent, timely, rigorous, high quality, follow best practice and are based on the latest findings in climate science research and policy developments.

Target	All advice, reviews and research reports are subjected to a robust fact checking process	
Assessment	Number of errors identified after publishing; number of references used and share of projects subjected to APS fact check.	
Description	All published activity outputs underwent robust fact-checking processes – including external APS fact-checking. No significant errors were identified in any of the published activity outputs in the reporting period. A total of 626 references were included across the three publications, with a break-down by publication below:	
	Reports	**References**
	2035 Emissions Reduction Targets Advice	346
	2025 Annual Progress Report	227
	Understanding climate threats to the Great Barrier Reef Report	53
Achievement	Met.	
2024-25 Achievement	Met.	

KPI 6: The Authority is recognised and trusted by stakeholders and the wider Australian public as an expert body and leading voice on climate change policy influencing public debate and conversations.

Target	Stakeholders perceive the Authority as a leading voice on climate change policy. The Authority's work receives a consistent volume of positive coverage across traditional and social media platforms. The Authority continuously grows its social media followership across key outreach channels.
Assessment	Stakeholder survey outcomes of perception of the Authority's influence. Monthly data of media and subscriber activity.
Description	The Authority's leading voice on climate change policy was reinforced with stakeholder reactions and media coverage of the 2035 Emissions Reduction Targets Advice and the 2025 Annual Progress Report. In setting the Australian Government's Nationally Determined Contribution, the Prime Minister and the Minister for Climate Change and Energy referred to the government's reliance and acceptance of the Authority's 2035 Targets Advice. Qualitative analysis of media coverage following both the 2035 Emissions Reduction Targets Advice and the 2025 Annual Progress Report show commentators and media referring to the Authority's expert opinion. Social media following in the reporting period across key platforms • LinkedIn subscribers, grown 21.68% to 8009 people • engagement rate on this platform is approximately 7.7% (government average is 2-3%) • Weekly newsletter subscribers, down 16% to 3662 There were not enough responses to our stakeholder survey to report on perceptions of the Authority's influence.
Achievement	Partially met.
2024-25 Achievement	This KPI was not in scope for the previous reporting period.

KPI 7: The Authority's advice, reviews and research are communicated clearly, effectively and accessibly in a way that builds public understanding

Target	All public facing communications meet government standards for accessibility and readability. All public facing reports are supported by tailored communication plans and audience-appropriate communications activities
Assessment	Readability score of published reports Tailored communications plans developed and implemented for all published reports Post-release evaluation of delivered communications plans

KPI 7 continued…

Description	All three reports have university-level readability scores, well above the general government standard of grade level 7. Reading ease is low for all reports, scoring very difficult to difficult. The readability may be appropriate for some audience segments but falls short of the ideal.
	
	Readability score of published reports:
	• ***Understanding climate threats to the Great Barrier Reef***
	  • Flesch-Kincaid grade level - 12.5
	  • Flesch reading ease* - 30.8
	• ***2035 Emissions Reduction Targets Advice***
	  • Flesch-Kincaid grade level - 13.2
	  • Flesch reading ease - 21.6
	• ***2025 Annual Progress Report***
	  • Flesch-Kincaid grade level - 12.3
	  • Flesch reading ease - 18
	
	*Reading ease scores:
	• 90–100 = very easy (e.g., comics)
	• 60–70 = standard/plain English
	• 30–50 = difficult / academic
	• 0–30 = very difficult
	
	In addition to the readability scores, tailored communications plans were developed and implemented for the 2035 Emissions Reduction Targets Advice and the 2025 Annual Progress Report. Post-release evaluation of the 2035 Emissions Reduction Targets Report was also completed.

Achievement	Partially met.
2024-25 Achievement	This KPI was not in scope for the previous reporting period.

KPI 8: The Authority maintains a good culture aligned with the APS values, attracting and investing in a high calibre, diverse workforce.

Target	The Authority's APS census results demonstrate a positive culture and a high calibre, capable workforce. The Authority's workforce demographic data shows a diverse workforce. The Authority invests in its workforce.
Assessment	Employee Engagement Index score (APS Census). Enabling Innovation Index score (APS Census). Percentage of total budget allocated to capability building.
Description	The 2026 APS Employee Census provides insights into workforce culture and capability at the Authority. The Authority recorded an Employee Engagement Index score of 75, which was 1 percentage point above the APS overall result. The Authority also recorded an Enabling Innovation Index score of 68, which was 1 percentage point above the APS overall result and consistent with the result for specialist agencies. The Authority continued to invest in workforce capability through training and development activities. During 2025-26, the Authority budgeted $290,816 for staff training and development, representing 2.1 per cent of the Authority's total budget. In addition to paid training and development activities the Authority promotes self-guided training available via our learning management system and internally developed and led workshops. The Authority also commenced development of a capability framework and strategic workforce plan to support workforce development, capability uplift and succession planning. These initiatives will help inform future workforce planning, learning and development, recruitment and succession planning activities. Workforce demographic data indicates the Authority continues to maintain a diverse workforce.
Achievement	Met.
2024-25 Achievement	This KPI was not in scope for the previous reporting period.

Management and accountability

Corporate governance

The Authority is a non-corporate advisory body created under Commonwealth legislation and reporting to the Minister for Climate Change and Energy. Its members are appointed by the Minister, and comprise the Chair, Australia's Chief Scientist and seven other members. The members are supported by a CEO and the Authority's staff. The CEO is a statutory appointee and, as the accountable authority under finance law, is responsible for the day-to-day running of the Authority. The staff of the Authority are engaged under the *Public Service Act 1999*.

As a government agency, the Authority's officials and staff are also subject to the Public Service Act 1999. The Authority is also subject to specific additional governance requirements under the CCA Act. As with other Commonwealth bodies where a significant degree of independence is required, the Authority is subject to ministerial direction on general matters only, not on the conduct or content of its reviews.

The CEO is supported by the other members of the senior management team (Figure 1 refers). This team forms the membership of two senior management committees – the Executive Committee and the Project Steering Committee.

The Authority's corporate governance arrangements are informed by its Corporate Plan and the governance, accountability and compliance requirements of the PGPA Act and the Public Service Act 1999. Together, these arrangements support effective oversight, decision making and accountability.

Risk management

The Authority's Risk Management Framework supports effective governance, decision-making and organisational resilience. The framework promotes a positive risk culture by encouraging staff at all levels to identify, assess and manage risks and opportunities relevant to the delivery of the Authority's purpose and functions. The framework is aligned with the Commonwealth Risk Management Policy 2023 and the PGPA Act.

The Authority identifies and assesses risks that could materially affect the achievement of its strategic objectives, delivery of its statutory functions and effective stewardship of public resources. Strategic risks are recorded in the Strategic Risk Register, together with risk ratings, controls, treatment actions and accountable officers. Key strategic risks include maintaining confidence in the Authority's independence and advice, delivering high-quality evidence-based analysis, workforce capability, information and cyber security, governance and compliance, and the sustainable management of financial and corporate resources.

The Executive Committee regularly reviews the Authority's operating environment, strategic risks and treatment actions, and adjusts risk responses where required. Risk treatments are monitored throughout the year and supported by assurance activities, including internal audit and controls testing. The Audit Committee provides independent advice to the CEO on the appropriateness and effectiveness of the Authority's systems of risk oversight, management and internal control.

During 2025–26, the Authority continued to strengthen its risk management maturity through regular review of strategic risks, implementation of risk treatment activities, and ongoing governance, integrity and risk awareness initiatives.

Risk management considerations were embedded in decision-making processes across the Authority's work program, supporting the delivery of independent, evidence-based advice and effective corporate governance.

Fraud and corruption control and prevention

The Authority's Fraud and Corruption Control Plan aligns with the Commonwealth Fraud and Corruption Control Framework and Resource Management Guide 201—preventing, detecting and dealing with fraud and corruption.

The Plan assists the Authority to ensure that it has the necessary practices and processes in place, which are in accordance with the PGPA Act, to protect public money, information and property under the Authority's control. The Plan provides a framework for the prevention, detection, investigation and reporting of actual or suspected fraud and corruption, and associated risks to the CEO and Audit Committee.

During 2025-26, the Authority reviewed its fraud and corruption risks and associated controls and treatments. All staff also completed internally developed fraud and corruption awareness training. Matters raising potential integrity concerns were managed in accordance with our Fraud and Corruption Control Plan. There were no substantiated instances of suspected or actual fraud or corruption during 2025–26.

Ethical standards

The Authority promotes a culture consistent with the APS Values and APS Code of Conduct. Its guiding principles reinforce these standards and inform the Authority's day-to-day work. New employees receive guidance on expected standards of conduct through induction and awareness training.

To ensure and maintain confidence in the integrity of the Authority's advice, we have strict procedures to identify and properly manage any personal interests that may cause an actual or perceived conflict of interest. These requirements include robust meeting management procedures for declaration and handling of material personal interests held by Authority members in accordance with requirements in the CCA Act and the PGPA Act and PGPA Rule. These procedures and other integrity-related matters applicable to members are detailed in the Authority Charter, which is published on the Authority's website.

Authority staff disclose material personal interests and manage conflicts in accordance with the Authority's Staff Conflict of Interest Policy. In addition to ongoing disclosure obligations, SES employees and staff in high-risk roles are required to complete periodic conflict of interest declarations. Staff also comply with the Authority's Gifts, Benefits and Hospitality Policy.

Shared services

As a small agency, the Authority leverages shared service arrangements to support efficient and effective delivery of corporate services while maintaining focus on its core functions. During 2025–26, the Department of Climate Change, Energy, the Environment and Water (DCCEEW) provided information and communications technology (ICT), cyber security, learning and development system support, and office accommodation services for Authority staff based in Adelaide, Sydney and Melbourne.

The Department of Industry, Science and Resources (DISR) provided financial and payroll system support.

These arrangements provided scalable and cost-effective access to specialist capability and systems that would not be practical for the Authority to maintain in-house. During the reporting period, the Authority continued to work closely with its service providers to support reliable service delivery and meet operational requirements.

Internal audit

The internal audit function provides independent and objective assurance that the Authority is operating in an efficient, economical and ethical manner. The Authority's internal audit program is developed in consultation with the governance team, the Executive Committee and Audit Committee. The 2025-26 internal audit work program included a Procurement and Contract Management Review and a Data Governance and Information Management review.

The Authority's internal audit service provider for the reporting period was RSM Australia.

Significant non-compliance with finance law

There were no significant issues reported to the Minister under paragraph 19(1)(e) of the PGPA Act, which includes compliance with finance law.

Audit Committee

The Audit Committee, established in accordance with section 45 of the PGPA Act and section 17 of the PGPA Rule, provides independent assurance, advice, support and assistance to the CEO on the appropriateness of the Authority's financial and performance reporting, systems of risk oversight and management and system of internal control.

The Authority's Audit Committee Charter sets out the committee's role, authority, membership and functions, and its procedural, reporting and administrative arrangements. The Charter is available on the Authority website at: https://www.climatechangeauthority.gov.au/sites/default/files/documents/2025-10/Audit%20Committee%20Charter%20Sept%202025.pdf.

The Authority's Audit Committee for 2025–26 comprised Mr Darren Box (Chair), Ms Alexandra Spark and Mr Darren Schaeffer. All members of the committee are external to the Authority and the Australian Public Service. Details of the audit committee members and their qualifications can be found at table 2.

During 2025–26, the committee met three times and considered financial and performance reporting, risk management, internal controls, internal audit, security and compliance matters. The committee discharged its responsibilities in accordance with the Audit Committee Charter and monitored delivery of its annual work plan during the year.

Table 2 Audit Committee member information

Name and role	Number of meetings attended	Total remuneration (GST inc)	Description of experience and qualifications
Mr Darren Box Chair	3/3	$9,000	Darren Box is a highly experienced senior executive with over 30 years' experience spanning social service to national security across the Commonwealth and United Kingdom. Mr Box has extensive financial management, organisational reform, Governance, and audit experience, committed to driving organisational change and building capability. In November 2020 Darren Box Pty Ltd was established, a consulting business with a focus on Management Consulting, Independent Assurance, Professional Coaching and Facilitation. Mr Box's qualifications include Bachelor of Business (ACC), Certified Practising Accountant (CPA) fellow and is a Level 2 Professional Organisational Coach.
Ms Alexandra Spark Member	3/3	$7,500	Alexandra Spark is an experienced Chartered Accountant (CA) and CA Risk Specialist. Ms Spark has over 25 years of experience in risk management, regulation, corporate governance, audit and accounting. Ms Spark provides independent advisory services to the ACT Government and the Australian Government and is currently a member of several Commonwealth Government audit and risk committees including the Department of Employment and Workplace Relations, the Department of Agriculture, Fisheries and Forestry, and the Department of Veterans Affairs. She is a non-executive director with significant board experience. Ms Spark's additional formal qualifications include a Bachelor of Commerce, Fellow Chartered Accountant and Graduate of the Australian Institute of Company Directors.
Mr Darren Schaeffer Member	3/3	$5,940	Darren Schaeffer is the Chief Financial Officer and Assurance Partner of Providence Consulting Group, where he oversees the group's finance functions, including financial statements, taxation, and treasury, as well as aspects of the governance, IT and assurance. Mr Schaeffer has over 30 years of experience across both private and Commonwealth entities and is known for his achievements in improving performance within large and complex businesses in both the private and public sectors. His work focuses on driving financial, operational, legal, and people initiatives, while fostering high-performing cultures that encourage innovation. With a strong background in financial management, risk management, and audit and assurance. Mr Schaeffer's formal qualifications include a graduate member of the Australian Institute of Company Directors and a professional member of the Institute of Internal Auditors and holds a Master of Business Administration (Public Administration), Bachelor of Business (Accounting) and is a Certified Government Auditing Professional. Mr Schaeffer also brings a significant understanding of Indigenous business issues in a Western Governance context and is currently studying toward a Doctor of Business Administration (Research) in Indigenous Procurement.

External scrutiny

During 2025–26:

- The Auditor-General issued an unqualified audit opinion on the Authority's 2025–26 financial statements. The Authority complied with section 43 of the PGPA Act relating to the audit of annual financial statements contained in Appendix A.
- There were no performance reports by the Auditor-General on the operations of the Authority.
- There were no judicial decisions or decisions of administrative tribunals that had, or may have had, a significant impact on the Authority's operations.
- There were no agency capability reviews or reports on the Authority's operations conducted by a Parliamentary Committee or the Commonwealth Ombudsman.
- The Authority appeared before the Senate Standing Committee on Environment and Communications at Budget Estimates, Supplementary and Additional Estimates hearings during the year.

Financial overview

For the year ended 30 June 2026, the overall financial result for the Authority is an operating surplus of $0.563m.

Expenses for the Authority are predominantly related to employee benefits which accounted for a total of 74% of total expenditure.

The Authority's supplier expenses include professional services (engagement of experts to assist with technical research and analysis), property expenses and the provision of corporate shared services.

The Authority received its funding for the 2025–26 financial year through direct appropriations. The Authority met all its financial obligations during the 2025–26 financial year. The overview of the Authority's resources is detailed in table 3.

Purchasing

The Authority sourced all goods and services in 2025–26 in accordance with the PGPA Act, the Commonwealth Procurement Rules (CPRs), and relevant internal policies.

The Authority updated internal procurement policies, guidelines and templates to reflect the changes to the CPRs that took effect 17 November 2025. Accountable Authority Instructions were reviewed following the CPR amendments and again following the commencement of Kath Rowley as Chief Executive Officer to ensure continued alignment with the PGPA Act and CPRs.

- encouraging competition through non-discriminatory and competitive procurement processes
- procuring from First Nations businesses
- procuring from Australian-owned businesses
- supporting participation by small and medium enterprises for procurements below $125,000
- promoting the efficient, effective, economical and ethical use of public resources
- making decisions in an accountable and transparent manner
- supporting sustainable procurement practices

During 2025–26, the Authority did not exempt any standing offer or contract in excess of $10,000 (inclusive of GST) from publication on AusTender.

Further information on the Authority's procurement activities is available on the AusTender website - www.tenders.gov.au

Asset management

The Authority maintains asset management policies and procedures that support the effective stewardship of public resources and comply with relevant legislative and financial reporting requirements.

Table 3: Resource statement

	Current available appropriation (a)	Payments made (b)	Balance remaining (a)-(b)
	$'000	$'000	$'000
Departmental			
Annual appropriations - ordinary annual services	13,846	7,210	6,636
Prior year appropriations available - ordinary annual services	5,179	5,179	-
Section 74 retained revenue receipts	462	462	-
Total departmental annual appropriations	19,487	12,851	6,636
Total departmental resourcing	**19,467**	**12,738**	**6,636**

1. Remaining balance will be applied to meeting the future settlement of current period expenses and provisions.
2. Appropriation Act (No.1) 2024–25
3. Receipts received under s. 74 of the PGPA Act

The Authority's major asset categories include leasehold improvements, plant and equipment and other corporate assets used to support its operations.

Assets are measured and reported in accordance with Australian Accounting Standards and the PGPA Financial Reporting Rule 2015. Carrying values and useful lives are reviewed annually, and independent valuations are obtained where required. During 2025–26, the Authority engaged an independent valuer to undertake a valuation of relevant assets. Details of the resulting revaluation increment are provided in the financial statements at Appendix A.
ICT equipment used by the Authority is owned and managed by DCCEEW under shared service arrangements. The Authority maintains a separate register for portable and attractive items under its control.

Consultancy and non-consultancy contract expenditure

Decisions to engage consultants during 2025–26 were made in accordance with the PGPA Act, the CPRs and relevant internal policies.

Reportable Consultancy Contracts

During 2025–26, the Authority entered into three new reportable consultancy contracts. There was one ongoing reportable consultancy contract from a previous reporting period. Total expenditure on reportable consultancy contracts during 2025–26 was $495,400.00 (GST inclusive).

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 Authority engages consultants when specialist expertise or independent research, review or assessment is required. Consultants are engaged through panel arrangements or open approaches to market, as appropriate.

Expenditure on consultancy contracts are detailed in tables 4 and 5 on the following page.

Table 4: Expenditure on reportable consultancy contracts

Reportable Consultancy Contracts	Number	Expenditure $'000 (GST inc.)
New contracts entered into during the reporting period	3	355
Ongoing contracts entered into during a previous reporting period	1	140
Total	**4**	**495**

Table 5: Organisations Receiving a Share of Reportable Consultancy Contract Expenditure

Name of Organisation	Organisation ABN	Expenditure $'000 (GST inc.)
Ernst & Young	75 288 172 749	275
Tailored HR Solutions Pty Ltd	70 091 114 528	70
RSM Australia	65 319 382 479	140
PP&E Valuations Pty Ltd	71 659 915 287	10

Expenditure on Reportable Non-Consultancy Contracts

Non-consultancy contracts cover goods or services that do not involve the provision of independent expert advice, instead focusing on operational support, routine tasks, and day-to-day entity operations. 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.

The following table is details the expenditure on non-consultancy contracts.

Table 6: Expenditure on Reportable Non-Consultancy Contracts

Reportable Non-Consultancy Contract	Number	Expenditure $'000 (GST inc.)
New contracts entered into during the reporting period	33	759
Ongoing contracts entered into during a previous reporting period	21	755
Total	**54**	**1,514**

The following table presents the five organisations that received the largest share of reportable non-consultancy contract expenditure during 2025–26.

Table 7: Organisations Receiving a Share of Reportable Non-Consultancy Contract Expenditure

Name of Organisation	Organisation ABN	Expenditure $'000 (GST inc.)
ISPT PTY LTD	28 064 041 283	357
Department of Industry, Science and Resources	74 599 608 295	207
THE TRUSTEE FOR SALSA DIGITAL TRUST	85 676 742 328	130
The Australian National University	52 234 063 906	63
Comcare Australia	41 640 788 304	57

Strategic Commissioning Framework

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

Small business

The Authority 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: https://www.finance.gov.au/government/procurement/statistics-australian-government-procurement-contracts-

The Authority encourages increased participation by SMEs in its procurement activities by:

- complying with the Commonwealth Procurement Framework
- communicating in clear, simple language and presenting information in an accessible format through adopting the Small Business Engagement Principles
- using credit cards for procurements valued under $10,000
- applying Australian Industry Participation requirements where applicable using the Commonwealth Contracting Suite where appropriate, including for low-risk procurements valued under $200,000 (inclusive of GST).

Human Resources Management

Employment arrangements

During 2025–26, all non-SES employees of the Authority were employed under the terms and conditions of the *Climate Change Authority Enterprise Agreement 2024–2027*, which commenced on 20 March 2024. There were 8 non-SES employees employed under an individual flexibility arrangement during the reporting period.

Performance pay

The Authority does not offer performance pay and no performance payments were made during 2025–26.

Remuneration for Authority Chair and members

The remuneration of the Authority Chair and members is governed by section 25 of the CCA Act and the Remuneration Tribunal.

Authority members, excluding the Chief Scientist as an ex officio member, receive remuneration determined by the Remuneration Tribunal and are engaged on a part-time basis. The Remuneration Tribunal's Amendment Determination (No. 5) took effect on 1 October 2025 and increased remuneration for the Chair and members. Table 1 sets out the applicable remuneration rates during 2025–26.

Table 8: Chair and member remuneration

Member status	Base salary	Base salary
	1 July- 30 Sept 2025	1 Oct 2025 -30 June 2026
Chair	$69,080	$87,940
Member	$34,550	$43,980

Executive remuneration

The CEO is a principal executive officeholder, as defined in the *Remuneration Tribunal Act 1973*, and the officeholder's remuneration is determined by the Remuneration Tribunal. Details of CEO remuneration are provided in table 9. At 30 June 2026, the Authority employed 2 substantive Senior Executive Service employees under individual determinations made under subsection 24(1) of the PS Act.

Performance management

The Authority is committed to fostering an organisational culture that values high performance and supports the development of staff skills and overall capability.

The Authority's Performance Development Framework (PDF) plays a key role in this effort by guiding skills development and career planning, to improve performance and contribute to Authority outcomes.

All employees are covered by the Authority's PDF, which is designed to support the achievement of organisational and individual objectives through ongoing performance discussions, feedback and development. Through the PDF and individual performance development agreements, staff gain a clear understanding of their work tasks, responsibilities and performance standards expected of them. Regular feedback and performance discussions between employees and supervisors enhance communication, provide support, and help staff members identify learning and development needs.

The PDF also informs decisions related to incremental advancements and career planning, ensuring individual growth is considered during the performance cycle. In addition, the PDF provides a structured and constructive approach to identifying and managing underperformance when it arises.

Table 9: Key management personnel remuneration

NAME	POSITION	BASE SALARY ($)	SHORT TERM BENEFITS		POST EMPLOYMENT BENEFITS	OTHER LONG TERM BENEFITS		TERMINATION BENEFITS	TOTAL REMUNERATION ($)
			BONUSES ($)	OTHER BENEFITS & ALLOWANCES ($)	SUPERANNUATION CONTRIBUTIONS ($)	LONG SERVICE LEAVE ($)	OTHER LONG TERM BENEFITS		
Mr Brad Archer	Chief Executive Officer	187,811	-	1,248	25,972	3,666	-	-	**218,698**
Mrs Kath Rowley	Chief Executive Officer	196,614	-	7,625	32,164	4,461	-	-	**240,864**
Mrs Eliza Murray	Deputy Chief Executive Officer	323,839	-	12,175	46,131	8,450	-	-	**390,594**
Mr Joseph Hardwicke	General Manager, Corporate and CFO	264,910	-	15,210	37,644	5,671	-	-	**323,434**
Ms Weilin Chiu	General Manager, Systems and Science	244,107	-	2,729	35,886	9,207	-	-	**291,929**
Mr Jed Buffier	General Manager, Analysis	245,724	-	18,920	34,972	8,034	-	-	**307,650**
Mrs Mia Swainson	General Manager, Outreach and Enabling	201,952	-	3,254	26,913	2,388	-	-	**234,506**
Mr Tim Banks	General Counsel	256,718	-	4,986	42,114	24,915	-	-	**328,734**
Total		**1,921,676**	**-**	**66,146**	**281,795**	**66,792**	**-**	**-**	**2,336,409**

Learning and development

The Authority encourages employees to undertake learning and development to build competencies relevant to their roles. These opportunities are formally discussed between employees and their managers tri-annually, as part of the performance development cycle. Learning and development opportunities supported by the Authority include (but are not limited to) training and conferences, formal qualifications, coaching and mentoring, and professional memberships.

The Authority's study assistance policy provides financial and leave assistance to staff enrolled in study or training relevant to the operational needs of the Authority. Each staff member also can identify and access appropriate training through the organisation's learning and development platform as well as other corporate-funded learning and development programs.

Work, health and safety

The Authority is committed to meeting its responsibilities under the *Work Health and Safety Act 2011*, *Work Health and Safety Regulations 2011* and the *Safety, Rehabilitation and Compensation Act 1988* to provide a safe and healthy workplace. The Authority continued to contribute to and support the health, safety, and wellbeing of its workforce in 2025–26 through:

- access to funded influenza vaccinations
- flexible working arrangements
- two additional days of leave (pro-rata for part time employees) for wellbeing purposes
- workstation assessments conducted by occupational therapists and provision of appropriate ergonomic equipment as required
- an Employee Assistance Program (EAP) that provides free and confidential counselling services to all employees and their families
- work health and safety (WHS) workplace contact officers including health and safety representatives, first aid officers and emergency wardens, mental health first aid officers
- implementation of a Mental Wellbeing Strategy and Action Plan
- reviewing and developing WHS Policy and Guidelines to align with legislative requirements and current best practice
- personalised support for staff returning to work after extended leave due to illness or injury
- risk assessments for activities outside of the Authority's usual work practices and ensuring relevant mitigations are implemented and reviewed.

During 2025–26:

- one notifiable incident was reported
- no investigations into health and safety incidents were required
- no enforcement measures were issued under Part 10 of the Work Health and Safety Act 2011.
- there were no accepted compensation claims, and no rehabilitation programs under the Safety, Rehabilitation and Compensation Act 1988.

Employee assistance program

The Authority provides employees and their immediate family members with access to confidential EAP counselling services through shared service arrangements. These EAP services also include:

- dedicated Aboriginal and Torres Strait Islander People phone line
- manager consultation services for managers and supervisors experiencing workplace challenges
- counselling services focusing on relationships and family (including family and domestic violence support), nutrition and health, and financial and legal advice and support.

During 2025–26, the Authority continued to access the EAP reporting dashboard. This provides de-identified information which assists the Authority to identify general trends in EAP use and implement relevant workplace supports.

Workplace Diversity

The Authority is committed to fostering an inclusive environment that values employee diversity, supporting employees to achieve their full potential and celebrating individuals' differences. This is demonstrated through:

- mandatory cultural capability training for all EL2 staff
- acknowledging key days of significance including International Day Against Homophobia, Biphobia, Intersex and Transphobia, Reconciliation Week and NAIDOC Week
- providing cultural leave for staff to support participation in events of cultural significance
- providing workplace adjustments including flexible working arrangements and ergonomic equipment
- including a presentation on supporting neurodiversity in the workplace as part of an all-staff offsite meeting
- access to EAP consultants and clinicians specialising in supporting those from diverse backgrounds including, LGBTQIA+, various cultural backgrounds (Aboriginal and Torres Strait Islander inclusive), English as a second language, neurodiversity and those living with a disability
- additional day of disability leave (pro-rata for part-time employees)
- continuously improving and developing strategies and policies to ensure they are accessible, inclusive and promote a safe, respectful, and supportive workplace.

Other mandatory information

Advertising and market research

The Authority conducted no advertising campaigns and undertook no market research activities in 2025–26.

Grants

The Authority 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 https://www.disabilitygateway.gov.au/ads.

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

Remediation of information published in previous annual reports

There was no remediation of information published in the Authority's previous annual report.

Freedom of information

The Authority is subject to the Freedom of Information Act 1982 (FOI Act) and is required to publish information available to the public as part of the Information Publication Scheme. A plan detailing the information the Authority publishes in accordance with the scheme can be found at https://www.climatechangeauthority.gov.au/about-authority/information-publication-scheme

Reconciliation Action Plan

The Authority strengthens Australia's response to climate change by listening to and working with First Nations people to shape policy that delivers for First Nations communities.

We recognise the deep knowledge and lived experiences of First Nations peoples in caring for Country and adapting to natural climate variability over millennia, and the critical role this can and should play in shaping effective mitigation and adaptation strategies. We recognise that First Nations voices are essential to a successful response to human-induced climate change through contributing insights that strengthen resilience, improve wellbeing and ensure communities share equitably in the benefits.

During 2025–26, the Authority progressed development of its third Reconciliation Action Plan (RAP), which would be its first Innovate RAP. During the year, the Authority implemented a range of initiatives to promote reconciliation, strengthen relationships with First Nations peoples, increase economic opportunities and build staff cultural capability. Key initiatives included:

- engaging First Nations stakeholders to inform the Authority's advice including hosting a First Nations roundtable for the Authority's 2026 ACCU Scheme review
- including a commitment to First Nations best-practice engagement principles, including Free, Prior and Informed Consent (FPIC), in the Authority's 2026-29 Engagement Strategy
- engaging IPS Management Consultants to provide expert cultural advice and support in the development of the Authority's next RAP
- appointing the Authority's CEO, Kath Rowley, as the organisation's RAP Champion
- maintaining an active RAP Working Group with representation from across the organisation, including First Nations representation through IPS Management Consultants
- procuring a new artwork from a First Nations artist for display in the Authority's office and inclusion in the Authority's next RAP
- celebrating National Reconciliation Week and NAIDOC Week through a range of First Nations-led events, including activities involving local Traditional Custodians from the Canberra area.

Development of the proposed Innovate RAP during 2025–26 provided an opportunity to strengthen the Authority's approach to reconciliation and First Nations engagement. This will support continued efforts to deepen relationships with First Nations peoples, strengthen participation in the Authority's work and embed First Nations perspectives more consistently across its advice.

Appendix A: Audited Financial Statements 2025-26

Australian National Audit Office

INDEPENDENT AUDITOR'S REPORT

To the Minister for Climate Change and Energy

Opinion

In my opinion, the financial statements of the Climate Change Authority (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 Accountable Authority and Chief Finance 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 Chief Executive Officer 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 Chief Executive Officer is also responsible for such internal control as the Chief Executive Officer 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 Chief Executive Officer 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 Chief Executive Officer is also responsible for

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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.

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



Naveed Nisar
Audit Principal
Delegate of the Auditor-General

Canberra
29 September 2026

CLIMATE CHANGE AUTHORITY

Financial Statements 2025-2026

Australian Government
Climate Change Authority

Certification

Primary financial statements

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Statement of Financial Position
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2.1 Financial Assets
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3. Funding

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4.1 Employee Provisions
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5.1 Contingent Assets and Liabilities
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6. Other information

6.1 Current/Non-Current Distinction for Assets and Liabilities

Australian Government
Climate Change Authority

STATEMENT BY THE ACCOUNTABLE AUTHORITY AND CHIEF FINANCE OFFICER

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

- comply with Australian Accounting Standards and subsection 42(2) of the PGPA Act; and
- present fairly the Climate Change Authority's financial position, financial performance and cash flows.

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



Kath Rowley
Chief Executive Officer

28 September 2026



Joe Hardwicke
Chief Finance Officer

28 September 2026

Statement of Comprehensive Income
for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	**10,421**	10,325	10,934
Suppliers	1.1B	**2,923**	2,695	2,580
Depreciation and amortisation	2.2A	**711**	711	494
Finance costs	1.1C	**40**	50	39
Total expenses		**14,095**	13,781	14,047
Own-source revenue				
Payments from Australian Government Entities	1.2A	-	500	-
Other revenue	1.2B	**812**	70	-
Total own-source revenue		**812**	570	-
Net cost of services		**(13,283)**	(13,211)	(14,047)
Revenue from Government (Departmental Appropriation)	1.2C	**13,846**	13,886	14,023
Surplus/(Deficit)		**563**	675	(24)

	Notes	2026 $'000	2025 $'000	Original Budget $'000
Other comprehensive Income				
Changes in asset revaluation reserve	2.2A	**25**	-	-
Total comprehensive income		**588**	675	(24)

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

Statement of Financial Position
for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
ASSETS				
Financial assets				
Cash	2.1A	**489**	400	825
Trade and other receivables	2.1B	**6,689**	5,222	5,168
Total financial assets		**7,178**	5,622	5,993
Non-financial assets				
Leasehold improvements	2.2A	**800**	1,171	-
Buildings[1]	2.2A	**585**	877	1,745
Plant and equipment	2.2A	**156**	179	206
Prepayments		**23**	101	61
Total non-financial assets		**1,564**	2,328	2,012
Total assets		**8,742**	7,950	8,005
LIABILITIES				
Payables				
Suppliers	2.3A	**612**	411	1,613
Other payables	2.3B	**401**	302	270
Total payables		**1,013**	713	1,883
Interest bearing liabilities				
Leases	2.4A	**613**	878	586
Total interest bearing liabilities		**613**	878	586
Provisions				
Employee provisions	4.1A	**2,275**	2,121	1,993
Other provisions	2.5A	**255**	245	253
Total provisions		**2,530**	2,366	2,186
Total liabilities		**4,156**	3,957	4,655
Net Assets		**4,586**	3,993	3,350
EQUITY				
Contributed equity		**2,778**	2,778	2,778
Reserves	2.2A	**25**	-	-
Retained surplus		**1,783**	1,215	572
Total Equity		**4,586**	3,993	3,350

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

[1] Right-of-use assets are included in Buildings line items.

Statement of Changes in Equity
for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
CONTRIBUTED EQUITY				
Opening balance				
Balance carried forward from previous period		**2,778**	2,778	2,778
Adjusted opening balance		**2,778**	2,778	2,778
Transactions with owners				
Contributions by owners				
Total transactions with owners		**-**	-	-
Closing balance as at 30 June		**2,778**	2,778	2,778
RETAINED EARNINGS				
Opening balance				
Balance carried forward from previous period		**1,215**	495	596
Adjustment for errors		**5**	45	-
Adjusted opening balance		**1,220**	540	596
Comprehensive income				
Surplus/(Deficit) for the period		**563**	675	(24)
Total comprehensive income		**563**	675	(24)
Closing balance as at 30 June		**1,783**	1,215	572
ASSET REVALUATION RESERVE				
Opening balance				
Balance carried forward from previous period		**-**	-	-
Comprehensive income				
Other comprehensive income	2.2A	**25**	-	-
Total comprehensive income		**25**	-	-
Closing balance as at 30 June		**25**	-	-
TOTAL EQUITY				
Opening balance				
Balance carried forward from previous period		**3,993**	3,273	3,374
Adjustment for errors		**5**	45	-
Adjusted opening balance		**3,998**	3,318	3,374
Comprehensive income				
Surplus/(Deficit) for the period		**563**	675	(24)
Other comprehensive income	2.2A	**25**	-	-
Total comprehensive income		**588**	675	(24)
Transactions with owners				
Contributions by owners				
Total transactions with owners		**-**	-	-
Closing balance as at 30 June		**4,586**	3,993	3,350

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

Cash Flow Statement

for the period ended 30 June 2026

	2026	2025	Original Budget
	$'000	$'000	$'000
OPERATING ACTIVITIES			
Cash received			
Appropriations	**12,389**	13,746	14,023
Receipts from Australian Government Entities	**348**	335	-
Net GST received	**104**	158	-
Total cash received	**12,841**	14,239	14,023
Cash used			
Employees	**10,168**	10,172	10,934
Suppliers	**1,826**	3,306	2,590
Finance costs	**30**	50	30
Section 74 receipts transferred to OPA	**462**	493	-
Total cash used	**12,486**	14,021	13,554
Net cash from operating activities	**355**	218	469
FINANCING ACTIVITIES			
Cash used			
Principal payments of lease liabilities	**266**	242	268
Total cash used	**266**	242	268
Net cash used by financing activities	**(266)**	(242)	(268)
Net increase/(Decrease) in cash held	**89**	(24)	201
Cash at the beginning of the reporting period	**400**	424	624
Cash at the end of the reporting period	**489**	400	825

Overview

Objectives of the Climate Change Authority

The Climate Change Authority (the Authority) is an independent statutory body established to provide evidence-based advice and engage with the community on the response to climate change, to:

- accelerate emissions reductions and position Australia as a leader in the global effort to limit temperature increases.
- guide Australia to new opportunities and new ways of doing things, to sustain Australia's prosperity as the world transitions to net zero emissions.
- help Australia prepare for and adapt to the impacts of climate change, which have already begun and will continue to increase.

The Authority's functions are set out in its enabling legislation, the *Climate Change Authority Act 2011*, and can be summarised as follows:

- Providing advice to the Minister, as required by the *Climate Change Act 2022*, on emissions reduction targets for Australia's Nationally Determined Contributions under the Paris Agreement.
- Providing advice on progress towards Australia's emissions reduction targets and the effectiveness of climate change policies, for the Minister for Climate Change and Energy's annual statement to the Parliament under the *Climate Change Act 2022*.
- Conducting reviews of the *Carbon Credits (Carbon Farming Initiative) Act 2011* (which creates the Australian Carbon Credit Unit (ACCU) Scheme) and the *National Greenhouse and Energy Reporting Act 2007* (which creates the National Greenhouse and Energy Reporting Scheme and the Safeguard Mechanism).
- Conducting special reviews of matters relating to climate change as requested by the Minister or the Parliament.
- Undertaking research into matters relating to climate change and other matters relating to the performance of our functions.

The Authority is structured to meet a single outcome:

> *Provide expert advice to the Australian Government and engage with the community on Australia's climate change targets, policies and progress, including through conducting, consulting on and communicating regular and specifically commissioned reviews and reports and sharing insights from research*.

Activities contributing toward this outcome are classified as departmental. Departmental activities involve the use of assets, liabilities, income and expenses controlled or incurred by the Authority in its own right.

Basis of Preparation of the Financial Statements

The financial statements are general purpose financial statements and are required under section 42 of the PGPA Act.

The financial statements have been prepared in accordance with:

- The Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (FRR) made under the PGPA Act; and
- Australian Accounting Standards and Interpretations – including simplified disclosure 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 carried 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 and values are rounded to the nearest thousand dollars unless otherwise specified.

New Australian Accounting Standards

All new and modified standards and interpretations that were issued prior to the sign-off date and are applicable to the current reporting period did not have a material effect and are not expected to have a future material effect on the Authority's financial statements.

Taxation

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

Events after the Reporting Period

There were no subsequent events between the reporting date and the date of signing of the financial statements that had the potential to significantly affect the ongoing structure and financial activities of the Authority.

Budget Variance Commentary

The financial statements provide a comparison of the original budget as presented in the 2025-26 Portfolio Budget Statements (PBS) to the 2025-26 final outcome, in accordance with the Australian Accounting Standards for the Authority. The Budget is not audited.

Variances are considered to be 'major' based on the following criteria:

(a) The variance between budget and actual is greater than +/-10% of the budget for the line item; or

(b) The variance between budget and actual is greater than +/-2% of the sub-total (i.e. total expenses, total income, total assets or total liabilities); or

(c) The variance between budget and actual is below this threshold but is considered important for the reader's understanding or is relevant to an assessment of the discharge of accountability and to an analysis of performance of the Authority.

Item	Variance %	Variance $'000	Explanation
Statement of Comprehensive Income			
Suppliers	13%	343	Higher than budgeted due to increased consultancy expenditure associated with major review and modelling activities, together with higher travel, website and shared service costs, partly offset by lower professional services expenditure.
Depreciation and Amortisation	44%	217	Higher than budgeted primarily due to depreciation of leasehold improvements funded through the 2022-23 equity injection. The original budget included a lower depreciation estimate following changes to the Authority's budget estimates to reflect that it does not receive funding for depreciation through operating appropriations.
Other revenue	100%	812	Other revenue exceeded budget due to the recognition of resources received free of charge, including ICT Services received from the Department of Climate Change, Energy, the Environment and Water, which were not known at the time the Authority's original budget was prepared.
Reserves	100%	25	Asset revaluation increments were not known at the time the Authority's original budget was prepared.
Statement of Financial Position			
Cash	-41%	(336)	Cash was lower than budgeted because a greater proportion of unspent appropriations was held as an appropriation receivable at year end rather than being drawn down as cash.
Trade and other receivables	29%	1,521	Higher than budgeted due to a larger appropriation receivable balance at year end, reflecting unspent appropriations retained by the Authority as it continues to utilise prior year appropriation balances.
Total financial assets	**20%**	**1,185**	**Higher than budgeted due mainly to the Authority carrying a larger than budgeted appropriation receivable balance.**
Leasehold improvements	100%	800	Higher than budgeted due to leasehold improvements being separately disclosed in the financial statements, whereas they were included within the Buildings line item in the original budget.
Buildings (ROU Asset)	-66%	(1,160)	Lower than budgeted due to leasehold improvements originally included within the Buildings line item in the budget being separately disclosed in the financial statements.
Plant and equipment	-24%	(50)	Lower than budgeted primarily due to capital expenditure being below forecast during the year. As a result, no assets were acquired and recognised than originally anticipated, leading to a lower asset balance at year end.
Prepayments	-62%	(38)	Prepayments were lower than budget due to the timing of supplier payments and the consumption of prepaid services during the year.

Total Assets	**9%**	**736**	**Total assets held by the Authority were higher than budgeted due mainly to a larger than budgeted appropriation receivable balance.**
Suppliers	-62%	(1,001)	Supplier payables were lower than budget due to fewer accrued expenses and unpaid supplier invoices outstanding at year end than anticipated.
Other payables	49%	131	Other payables exceeded budget mainly due to higher employee-related accruals at year end.
Employee provisions	14%	282	Employee provisions were higher than budget due to leave entitlement transfers from other entities and lower than anticipated staff turnover.
Total liabilities	**-11%**	**(499)**	**Total liabilities held by the Authority are lower than budget primarily due to lower supplier payables, partly offset by higher employee provisions and lease liabilities.**
Equity			
Retained Earnings	**212%**	**1,211**	**Retained earnings exceeded budget due to the operating surplus achieved during the year compared with the budgeted deficit position.**
Total Equity	**37%**	**1,236**	**Total equity was higher than budget due to stronger operating results and a positive asset revaluation movement recognised during the year.**
Cash Flow			
Net cash from operating activities	-24%	(113)	Both cash received and cash used were lower than budgeted, primarily reflecting lower than anticipated supplier payments due to ICT services being received free of charge. This was partly offset by receipts from Australian Government entities and net GST receipts that were not separately included in the original budget.
Cash at the end of the reporting period	**-41%**	**(336)**	**Lower than budgeted because a greater proportion of unspent appropriations was held as an appropriation receivable at year end rather than being drawn down as cash.**

Financial Performance

This section analyses the financial performance of Climate Change Authority for the year ended 2026.

1.1 Expenses

	2026	2025
	$'000	$'000
1.1A: Employee benefits		
Wages and salaries	**7,952**	7,459
Superannuation		
Defined contribution plans	**1,148**	1,080
Defined benefit plans	**215**	217
Leave and other entitlements	**1,038**	1,508
Other employee expenses	**67**	61
Total employee benefits	**10,421**	10,325

Accounting Policy

Accounting policies for employee related expenses is contained in the People and relationships section.

1.1B: Suppliers		
Administrative services under MoU	**1,000**	932
Consultants	**403**	64
Travel	**356**	220
Staffing and recruitment expenses[2]	**306**	365
Professional services[3]	**292**	615
Subscriptions	**204**	140
Property and related expenses	**117**	155
Audit services[4]	**75**	70
Other supplier expenses	**69**	62
Legal	**26**	13
Insurance	**20**	19
Total goods and services supplied or rendered	**2,868**	2,655
Goods supplied	**118**	96
Services rendered	**2,750**	2,559
Total goods and services supplied or rendered	**2,868**	2,655
Other suppliers		
Workers compensation premiums	**55**	40
Total other suppliers	**55**	40
Total suppliers	**2,923**	2,695

Accounting Policy

In 2025-26, subscription expenses previously classified within 'Goods supplied' have been reclassified to 'Services rendered' to better reflect the underlying nature of the transactions. Comparative information has been reclassified to align with the current year presentation. The effect of the reclassification on the prior year was a decrease in Goods supplied of $140,000 and a corresponding increase in Services rendered of $140,000. The reclassification has no impact on total supplier expenses, surplus, net assets or equity previously reported.

[2] Staffing and recruitment expenses include staff development costs, including training courses, conferences, seminars and professional memberships.

[3] Professional services include communication, editorial, graphic design, website and other specialist professional support services.

[4] Audit services consist of ANAO audit fees received free of charge (refer note 1.2B Other revenue).

	2026	2025
	$'000	$'000
1.1C: Finance Costs		
Interest on lease liabilities	**30**	40
Unwinding of discount	**10**	10
Total finance costs	**40**	50

1.2 Own Source Revenue

	2026	2025
	$'000	$'000
1.2A: Revenue from Other Australian Government Entities		
Revenue from contracts with customers	**-**	500
Total Payments from Australian Government Entities	**-**	500
Major product / service line:		
Research services	**-**	500
	-	500

Accounting Policy

Funding received or receivable from other non-corporate Commonwealth entities (appropriated to the relevant entity) for rendering of services is recognised as Revenue from Other Australian Government Entities by the Authority.

1.2B: Other Revenue		
Resources received free of charge		
Remuneration of auditors	**75**	70
ICT Services[5]	**737**	-
Total other revenue	**812**	70

Accounting Policy

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.

1.2C: Revenue from Government		
Appropriations		
Departmental appropriations	**13,846**	13,886
Total revenue from Government	**13,846**	13,886

Accounting Policy

The Authority receives its revenue through direct appropriations.

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when the entity gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

Equity injection funding is recognised directly in contributed equity in the year received.

[5] The value of ICT services received free of charge was determined using information provided by the Department of Climate Change, Energy, the Environment and Water.

Financial Position

This section analyses the Climate Change Authority's assets used to conduct its operations and the operating liabilities incurred as a result.

Employee related information is disclosed in the People and Relationships section.

2.1 Financial Assets

	2026	2025
	$'000	$'000
2.1A: Cash		
Cash on deposit	**489**	400
Total cash	**489**	400
2.1B: Trade and other receivables		
Appropriation receivables		
Appropriation receivable	**6,636**	5,179
Total appropriation receivables	**6,636**	5,179
Other receivables		
Statutory receivables (GST)	**53**	43
Total other receivables	**53**	43
Total trade and other receivables (gross)	**6,689**	5,222

Credit terms for goods and services were within 20 days (2025: 20 days).

Accounting Policy
Financial assets

Trade receivables, loans and other receivables that are held for the purpose of collecting the contractual cash flows where the cash flows are solely payments of principal and interest, that are not provided at below-market interest rates, are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.

2.2 Non Financial Assets

2.2A: Reconciliation of the opening and closing balances of property, plant and equipment

Reconciliation of the opening and closing balances of property, plant and equipment for 2026

	Leasehold Improvements $'000	Buildings $'000	Plant and equipment $'000	Total $'000
As at 1 July 2025				
Gross book value	**1,750**	**1,462**	**220**	**3,432**
Accumulated depreciation, amortisation and impairment	**(579)**	**(585)**	**(41)**	**(1,205)**
Total as at 1 July 2025	**1,171**	**877**	**179**	**2,227**
Revaluations recognised in other comprehensive income	**20**	**-**	**5**	**25**
Depreciation and amortisation	**(391)**	**-**	**(28)**	**(419)**
Depreciation on right-of-use assets	**-**	**(292)**	**-**	**(292)**
Total as at 30 June 2026	**800**	**585**	**156**	**1,541**
Total as at 30 June 2026 represented by				
Gross book value	**1,750**	**1,462**	**220**	**3,432**
Revaluations recognised in other comprehensive income	**20**	**-**	**5**	**25**
Accumulated depreciation, amortisation and impairment	**(970)**	**(877)**	**(69)**	**(1,916)**
Total as at 30 June 2026 represented by	**800**	**585**	**156**	**1,541**

There are no capital commitments.

Accounting Policy

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than $5,000 (2025: $5,000), which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

Lease Right-of-Use (ROU) Assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise of 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 right of use lease asset that shows indicators of impairment, and an impairment loss is recognised against any right of use 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.

Revaluations

Following initial recognition at cost, property, plant and equipment are carried at fair value (or an amount not materially different from fair value) less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do 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 reversed a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount

Depreciation

Depreciable property, plant and equipment assets are written off to their estimated residual values over their estimated useful lives to the entity using, in all cases, the straight-line method of depreciation.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date, and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	2026	2025
Leasehold improvements and ROU asset	Lease term	Lease term
Plant and equipment	3 to 10 years	3 to 10 years

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.

Impairment

All assets were assessed for impairment at 30 June 2026, and no impairment losses were recognised.

asset would be replaced if the entity were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

2.3 Payables

	2026	2025
	$'000	$'000
2.3A: Suppliers		
Trade creditors and accruals	**612**	411
Total suppliers	**612**	411
2.3B: Other payables		
Salaries and wages	**401**	302
Total other payables	**401**	302

Accounting Policy

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).

Trade creditors and accruals are recognised at amortised cost. The Authority's standard payment terms are 30 days.

2.4 Interest Bearing Liabilities

	2026	2025
	$'000	$'000
2.4A: Leases		
Lease Liabilities	**613**	878
Total leases	**613**	878

Total cash outflow for leases for the year ended 30 June 2026 was **$296k** (2025: $282k.)

Maturity analysis - contractual undiscounted cash flows		
Within 1 year	**311**	296
Between 1 to 5 years	**326**	637
Total leases	**637**	933

The Authority leases office accommodation in Canberra under a lease agreement commencing on 1 July 2023 with a non-cancellable term of five years and one four-year extension option.

Accounting Policy

Leases

For all new contracts entered into, the Authority considers whether the contract is or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the department's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

2.5 Other Provisions

2.5A: Other provisions

	Provision for makegood	Total
	$'000	$'000
As at 1 July 2025	**245**	**245**
Unwinding of discount or change in discount rate	**10**	**10**
Total as at 30 June 2026	**255**	**255**

Accounting Policy

Provisions are recognised when the Authority has a present legal or constructive obligation as a result of past events, it is probable that an outflow of economic benefits will be required to settle the obligation, and the amount can be reliably estimated. Where the effect of the time value of money is material, provisions are discounted to present value.

The Authority leases one (2025: 1) office premises in Canberra under a lease arrangement that includes an obligation to restore the premises at the end of the lease term. A provision has been recognised for the present value of the estimated restoration costs.

Funding

This section identifies the Climate Change Authority's funding structure.

3.1 Appropriations

3.1A: Annual Appropriations

Annual Appropriations for 2026

	Annual Appropriation[1]	Adjustments to appropriation[2]	Total appropriation	Appropriation applied in 2026 (current and prior years)	Variance[3]
	$'000	$'000	$'000	$'000	$'000
Departmental					
Ordinary annual services	**13,846**	**462**	**14,308**	**(12,763)**	**1,545**
Total departmental[4]	**13,846**	**462**	**14,308**	**(12,763)**	**1,545**

1. There were no amounts quarantined or Section 51 adjustments in the current financial year.
2. 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 Authority 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.
3. Variances are due to drawdowns against prior year appropriations and undrawn current year appropriations
4. GST refunds from the Australian Taxation Office are retainable under section 74 of the PGPA Act where suppliers were paid using departmental appropriation. These are an increase to an existing appropriation and must be disclosed in the appropriation note.
5. There were no departmental capital budget amounts in the current financial year.

Annual Appropriations for 2025 ('recoverable GST exclusive')

	Annual Appropriation	Adjustments to appropriation[1]	Total appropriation	Appropriation applied in 2025	Variance[2]
	$'000	$'000	$'000	$'000	$'000
Departmental					
Ordinary annual services	13,886	334	14,220	(14,105)	115
Total departmental[3]	13,886	334	14,220	(14,105)	115

1. Adjustments to appropriations includes funding received by the Authority through payments from other Australian Government Entities that has been applied under section 74 of the PGPA Act and employee leave transfer receipts retained under s74 of the PGPA Act.
2. Variances are due to drawdowns against prior year appropriations and undrawn current year appropriations
3. There were no departmental capital budget amounts in the previous financial year.

3.1B: Unspent annual appropriations

	2026	2025
	$'000	$'000
Departmental		
Appropriation Act (No. 1) 2024-25	**-**	5,179
Appropriation Act (No. 1) 2025-26	**6,636**	-
Cash at Bank	**489**	400
Total departmental	**7,125**	5,579

People and Relationships

This section describes a range of employment and post-employment benefits provided to our people and our relationships with other key people.

4.1 Employee Provisions

	2026 $'000	2025 $'000
4.1A: Employee provisions		
Leave	**2,275**	2,121
Total employee provisions	**2,275**	2,121

Accounting policy

Liabilities for short-term employee benefits and termination benefits expected within twelve months of the end of reporting period are measured at their nominal amounts. The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

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, including the entity's employer superannuation contribution rates 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 use of the Australian Government Actuary's shorthand method using the Standard Commonwealth sector probability profile. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Superannuation

The Authority contributes to Commonwealth and other superannuation schemes. Defined benefit liabilities are recognised in the Australian Government's financial statements. The Authority accounts for employer contributions as contributions to defined contribution plans.

4.2 Key Management Personnel Remuneration

Key management personnel are those persons having Authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity. The Authority has determined the key management personnel to be the Chief Executive, Deputy Chief Executive, General Counsel and four (4) General Managers. Key management personnel remuneration is reported in the table below:

	2026 $'000	2025 $'000
Short-term employee benefits		
Salary	**1,922**	1,493
Allowances & benefits	**67**	63
Total short-term employee benefits	**1,989**	1,556
Post-employment benefits		
Superannuation	**282**	240
Total post-employment benefits	**282**	240
Other long-term employee benefits		
Long service leave accrued	**67**	11
Total other long-term employee benefits	**67**	11
Total key management personnel remuneration expenses[1]	**2,337**	1,807

The total number of key management personnel that are included in the above table are **8** (2025: 8).

1. The above key management personnel remuneration excludes the remuneration and other benefits of the Portfolio Minister. The Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the Authority.

4.3 Related Party Disclosures

Related party relationships:

The Authority is an Australian Government controlled entity. Related parties to the Authority are the Key Management Personnel including the Portfolio Minister and Executive, and other Australian Government entities.

Transactions with related parties:

Given the breadth of Government activities, related parties may transact with the Authority in the same capacity as ordinary citizens. These transactions have not been separately disclosed in this note.

Transactions with Australian Government entities occurred in the ordinary course of the Authority's operations and do not require separate disclosure in this note (2025: Nil).

5.1 Contingent Assets and Liabilities

Quantifiable Contingencies

The Authority had no quantifiable contingencies at either 30 June 2026 or 2025.

Unquantifiable Contingencies

The Authority had no unquantifiable contingencies at either 30 June 2026 or 2025.

5.2 Financial Instruments

5.2A Categories of financial instruments	**2026 $'000**	2025 $'000
Financial assets at amortised cost		
Cash	**489**	400
Total financial assets at amortised cost	**489**	400
Total financial assets	**489**	400
Financial liabilities measured at amortised cost		
Trade creditors and accruals	**612**	411
Total financial liabilities at amortised cost	**612**	411
Total financial liabilities	**612**	411

Accounting Policy

Financial assets and liabilities are initially recognised at fair value and subsequently measured at amortised cost.

6.1 Current/Non Current Distinction for Assets and Liabilities[6]

	2026 $'000	2025 $'000
Assets expected to be recovered in:		
No more than 12 months		
Cash at bank	**489**	400
Trade and other receivables	**6,689**	5,222
Prepayments	**23**	101
Total no more than 12 months	**7,201**	5,723
More than 12 months		
Leasehold Improvements	**800**	1,171
Buildings	**585**	877
Plant and equipment	**156**	179
Total more than 12 months	**1,541**	2,227
Total assets	**8,742**	7,950
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	**612**	411
Other payables	**401**	302
Employee provisions	**665**	617
Leases	**293**	266
Total no more than 12 months	**1,971**	1,596
More than 12 months		
Employee provisions	**1,610**	1,504
Leases	**320**	612
Other provisions	**255**	245
Total more than 12 months	**2,185**	2,361
Total liabilities	**4,156**	3,957

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Appendix B: Commonwealth Climate Disclosure and Emissions Reporting

Climate statement

The Authority recognises climate change as both the subject of its statutory advisory functions and a factor that may affect its ability to deliver trusted, timely and evidence-based advice to the Australian Government.

The Authority is a small, specialist agency with limited physical assets and comparatively low direct exposure to climate-related physical risks beyond those that apply to the general population. The Authority recognises that the effects of climate change will substantially affect Australia's economy, communities and environment. This risk assessment and approach to climate risk governance reflects the assets, resources and processes the Authority can affect and manage.

Beyond the general risks that climate change presents to Australia's economy, communities and environment, the Authority's material climate-related risks and opportunities arise through its statutory advisory role, its operational resilience and its transition to net zero operations.. In considering climate-related risks and opportunities, the Authority had regard to the Commonwealth Risk Management Policy (CROMP) approach. Given the Authority's small operating footprint, advisory role and limited direct exposure to physical climate risks, a proportionate assessment was undertaken using the Authority's existing enterprise risk management framework rather than a full standalone CROMP assessment. Climate-related risks and opportunities were assessed against the Authority's risk appetite and evaluated using the Authority's established likelihood and consequence methodology.

Building on its first Commonwealth Climate Disclosure (CCD) in the 2024–25 annual report, the Authority's 2025–26 disclosure adopts a proportionate qualitative assessment focused on the climate-related risks and opportunities most relevant to its functions, operations and reporting obligations. Consistent with the CCD Year 2 Requirements, the Authority used all reasonable and supportable information available without undue cost in assessing climate-related risks and opportunities.

Climate risk governance

Climate-related risk is managed through the Authority's existing governance and enterprise risk arrangements. The CEO, as accountable authority, is responsible for establishing and maintaining appropriate systems of risk oversight and internal control, including for climate-related risks and opportunities.

The Executive Committee provides strategic oversight of material climate-related risks and opportunities. The General Manager, Corporate, is the Senior Responsible Officer for climate-related risk governance and disclosure, supported by the Risk and Governance team. The Chief Sustainability Officer supports emissions reduction activities, APS Net Zero reporting and implementation of the Authority's Emissions Reduction Plan.

Committee provides independent advice to the CEO on risk management, internal controls and reporting, including climate-related disclosure where relevant. Climate-related risks and opportunities are monitored through these governance forums and considered as part of quarterly strategic risk reviews. For a detailed description of the roles and responsibilities involved in climate risk governance see table 10.

Table 10: Climate-related risk governance roles and responsibilities

Role	Climate-related responsibility
CEO (accountable authority)	Responsible for establishing and maintaining systems of risk oversight and internal control, including for climate-related risks and opportunities. Approves the Authority's climate risk approach and disclosure.
Executive Committee	Provides strategic oversight of material climate-related risks and opportunities, including risks affecting the Authority's work program, capability, reputation, stakeholder confidence and business continuity.
Senior Responsible Officer (General Manager, Corporate)	Oversees integration of climate-related risk, emissions reduction planning and annual reporting obligations across corporate functions. Escalates material climate-related risks and reporting issues to the CEO and Executive Committee.
Risk and Governance team	Coordinates the Authority's climate risk assessment, supports integration with enterprise risk processes, and prepares the CCD for the annual report.
Chief Sustainability Officer (CSO)	Leads emissions reduction activities, APS Net Zero reporting, implementation and review of the Emissions Reduction Plan, and identification of operational emissions reduction opportunities. Provides input to the CCD on emissions, targets and related initiatives.
General Managers and EL2 Managers	Identify, manage and escalate climate-related risks and opportunities relevant to their areas, including risks to policy delivery, staff capability, stakeholder engagement, business continuity and operational emissions. Provide input to the Risk and Governance team for the annual climate risk assessment and CCD process.
All Staff	Contribute to identifying and escalating climate-related risks and opportunities in line with the Authority's risk management framework and role responsibilities. Participate in relevant training, consultation or information-gathering processes that support climate risk management.
Audit Committee	Provides independent advice to the CEO on the effectiveness of risk management, internal controls and reporting arrangements, including climate-related disclosure where relevant.

Strategy and scenario analysis

The Authority's climate-related risks and opportunities are closely linked to its statutory advisory role and public policy delivery chain, including evidence gathering, modelling and analysis, stakeholder engagement, Authority deliberation, publication of reports, and advice to the Minister and Parliament. As climate change impacts intensify, the Authority's primary concern is maintaining trust and confidence in its independent, evidence-based advice. Realisation of climate-related risks could affect its ability to deliver timely, high-quality advice and fulfil its statutory functions.

Through its CROMP-informed climate risk assessment, the Authority identified extreme heat and bushfire smoke as its primary climate-related risks, with mitigation measures embedded in business continuity, WHS, and enterprise risk management processes. Most Authority staff are based in Canberra, so the climate scenario analysis focused on this location. Climate projections for the ACT indicate rising temperatures, reduced rainfall, and more severe fire weather, creating potential impacts on staff wellbeing, air quality, business operations, and service continuity. The Authority also has staff working in other Australian locations, and its work health and safety and business continuity arrangements support those staff to manage risks relevant to their location.

While the Authority's Canberra CBD premises face a low direct bushfire threat, smoke and heat-related impacts are significant. In assessing these risks, the Authority considers both physical risks arising from climate impacts such as extreme heat, bushfire smoke, severe weather, flooding, and infrastructure disruption, and transition risks and opportunities associated with the shift to a low-emissions, climate-resilient economy, including changes in policy, regulation, technology, stakeholder expectations, and reporting requirements.
The Authority assessed climate-related risks and opportunities over two time horizons: short term to 2030; and medium term to 2050. It considered two qualitative scenarios:

- Low-emissions / orderly transition scenario: global action limits warming to around 1.5°C, with accelerated decarbonisation, stronger climate policy settings and continuing demand for rigorous transition advice.
- Higher-warming / delayed transition scenario: warming exceeds 2.5°C, with greater physical climate impacts, increased adaptation pressures and potentially more disorderly transition dynamics.

Under both scenarios, the Authority's most material climate-related exposure is maintaining high-quality, independent and evidence-based advice in a rapidly evolving climate policy environment. Direct operational exposure to physical assets is limited, however, physical risks that affect staff wellbeing, office attendance, stakeholder engagement and business continuity are considered moderate to severe, particularly in the higher-warming scenario.

Given the Authority's small operating footprint, limited physical assets, advisory and administrative operating model, non-commercial activities and appropriation-funded operations, no material climate-related financial effects were identified through this proportionate qualitative assessment. The Authority has considered whether climate-related risks and opportunities could reasonably be expected to affect its financial position, financial performance or cash flows, including through impacts on assets, liabilities, provisions, revenue, expenses or service delivery costs. No material climate-related financial risks or opportunities were identified for the 2025–26 reporting period.

Given the Authority's small operating footprint, limited physical assets, advisory and administrative operating model, non-commercial activities and appropriation-funded operations, no material climate-related financial effects were identified through this proportionate qualitative assessment. The Authority has considered whether climate-related risks and opportunities could reasonably be expected to affect its financial position, financial performance or cash flows, including through impacts on assets, liabilities, provisions, revenue, expenses or service delivery costs. No material climate-related financial risks or opportunities were identified for the 2025–26 reporting period.

Accordingly, no additional climate-related disclosures are required in the Authority's 2025–26 annual financial statements. Climate-related narrative disclosures are addressed through this CCD and related annual reporting material. The Authority has not undertaken quantitative financial modelling for this disclosure, as no material direct financial effects were identified.

Risk management

The assessment focused on risks to the Authority's advisory functions, staff capability and wellbeing, business continuity and operational emissions profile. It drew on the Authority's strategic risk register, business continuity arrangements, WHS processes, emissions reporting, work program and stakeholder engagement activities. The Authority has not changed its approach to risk management since the last reporting period.

Identified risks are managed through existing controls, including enterprise risk management, executive oversight, work program prioritisation, quality assurance, staff capability development, flexible working arrangements, WHS processes, business continuity planning, cloud-based ICT systems and emissions reduction planning.

Climate-related risks and opportunities are reviewed at least annually, and more frequently where material changes arise, through the Authority's enterprise risk management processes.

The Authority's main transition-related operational opportunity is to continue using digital engagement and hybrid working practices to support effective stakeholder engagement while reducing avoidable travel-related emissions.
As part of this assessment, the Authority also considered whether identified climate-related risks could give rise to material financial statement impacts, including asset impairment, liabilities, provisions, contingent liabilities, changes in expenses, revenue effects or cash flow impacts. No material climate-related financial statement impacts were identified.

In Table 11, "short to medium term" refers to risks and opportunities expected to be relevant across both the short-term period to 2030 and the medium-term period to 2050.

Table 11: Material climate-related risks and opportunities

Material climate-related risk or opportunity	Risk or opportunity	Type	Time horizon	Scenario sensitivity	Existing controls
Loss of confidence or trust in the Authority's climate-related advice due to perceived lack of independence, contestability, delays or misinformation and disinformation.	Risk	Transition / reputational	Short to medium term	Relevant under both scenarios. Heightened under a delayed or disorderly transition where policy complexity and stakeholder scrutiny increase.	Authority expertise, quality assurance, stakeholder engagement, work program prioritisation, executive oversight, publication review processes and mis/ disinformation response processes.
Increased demand for climate-related advice places pressure on capability, capacity, analytical quality and timely delivery.	Risk	Transition / workforce	Short to medium term	Relevant under both scenarios. Heightened under higher-warming and delayed-transition scenarios due to greater adaptation and resilience pressures.	Workforce planning, capability development, project governance, quality assurance, external expertise where appropriate, AI guidance and lessons-learned reviews.
Climate-related physical impacts disrupt staff wellbeing, office attendance, stakeholder engagement, ICT access or business continuity (including extreme heat and bushfire smoke).	Risk	Physical / operational	Short to medium term	Physical exposure increases under the higher-warming scenario, but residual exposure remains limited.	WHS arrangements, flexible work, business continuity planning, cloud-based ICT, remote meeting capability, ICT shared services and enterprise risk processes.
Climate disclosure, emissions reporting or APS Net Zero obligations are not effectively embedded into governance and reporting processes.	Risk	Transition / governance	Short to medium term	Relevant under both scenarios as climate reporting expectations mature.	CEO and Executive oversight, Senior Responsible Officer coordination, annual CCD process, Emissions Reduction Plan, APS Net Zero reporting and compliance review processes.
Digital engagement and hybrid work reduce avoidable travel emissions while supporting effective stakeholder engagement and continuity.	Opportunity	Transition / operational	Short to medium term	Relevant under both scenarios.	Emissions Reduction Plan, APS Net Zero reporting, virtual meeting technology, flexible work and travel approval processes.

Metrics and targets

The Authority calculates and reports emissions in accordance with the APS Net Zero Emissions Reporting Framework and the whole-of-Australian-Government approach under the APS Net Zero 2030 policy. The Authority's reported emissions for the period, including comparative data where available, are set out below.

The Authority's climate-related metrics, targets and benchmarks primarily relate to policy analysis undertaken as part of its statutory advisory functions, rather than to the Authority's own operational or financial performance.

Organisational emissions-related activity is addressed through the Authority's contribution to the Australian Government's APS Net Zero by 2030 target. Its Emissions Reduction Plan is the primary mechanism for identifying, implementing and monitoring actions to reduce operational emissions and support progress towards net zero by 2030. The Plan includes actions relating to renewable electricity procurement, energy efficiency, waste management, staff sustainability capability, sustainable procurement and travel. For example, the Authority has commenced new electricity procurement arrangements to support emissions reduction.

The Authority's Emissions Reduction Plan is available on the Authority's website and should be read together with this disclosure for further detail on emissions reduction actions, implementation responsibilities and timeframes.

The Authority will update annual emissions, travel-related emissions, implementation of Emissions Reduction Plan actions, and any business continuity or workforce impacts associated with climate-related physical risks. Where climate-related events affect the Authority, WHS and strategic risk processes will be used to monitor impacts on staff wellbeing, office access and business continuity. The Authority will update its Emissions Reduction Plan annually and report progress through annual reporting processes.

Emissions Reporting/Climate-related Metrics

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 the 2025-26 financial year. The greenhouse gas emissions reported are calculated as Carbon Dioxide Equivalents (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.

Not all data sources were available at the time of the report and amendments to data may be required in future reports.

Tables 12 and 13 detail the Authority's emissions.

Table 12: 2025-26 GREENHOUSE GAS EMISSIONS INVENTORY - LOCATION BASED METHOD

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	21.35	1.01	22.36
Natural Gas	0.00	n/a	0.00	0.00
Solid Waste	0.00	n/a	0.00	0.00
Refrigerants*	0.00	n/a	n/a	0.00
Fleet and Other Vehicles	0.00	n/a	0.00	0.00
Domestic Commercial Flights	n/a	n/a	25.37	25.37
Domestic Hire Car	n/a	n/a	0.07	0.07
Domestic Travel Accommodation	n/a	n/a	7.60	7.60
Other Energy	0.00	n/a	0.00	0.00
Total t CO_2-e	**0.00**	**21.35**	**34.05**	**55.40**

Note: The table above presents emissions related to electricity usage using the location-based accounting method. CO_2-e = Carbon Dioxide Equivalent.

* Reporting on refrigerants is being phased in over time as emissions reporting matures and may be an optional source in 2025-26 emissions reporting. See the Emissions Reporting Framework for more details.

Table 13: 2025-26 GREENHOUSE GAS EMISSIONS

	Scope 2 t CO_2-e	Scope 3 t CO_2-e	Total t CO_2-e	Electricity kWh
Location-based electricity emissions	21.35	1.01	22.36	33,355.13
Market-based electricity emissions	0.65	0.09	0.74	797.19
Total renewable electricity[1]	n/a	n/a	n/a	32,557.94
Renewable Power Percentage[2]	n/a	n/a	n/a	5,767.11
Jurisdictional Renewable Power Percentage[3]	n/a	n/a	n/a	26,790.84
GreenPower	n/a	n/a	n/a	0.00
Large-scale generation certificates	n/a	n/a	n/a	0.00

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).

Employee statistics

Table 14: All Ongoing Employees

Location	Man/ Male	Man/ Male	Man/ Male	Woman /Female	Woman /Female	Woman /Female	Non-binary	Non-binary	Non-binary	Prefers not to answer	Prefers not to answer	Prefers not to answer	Uses a different term	Uses a different term	Uses a different term	Toral
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	2	0	2	0	2	2	0	0	0	0	0	0	0	0	0	4
QLD	2	0	2	1	1	2	0	0	0	0	0	0	0	0	0	4
SA	2	0	2	1	1	2	0	0	0	0	0	0	0	0	0	4
VIC	3	0	3	2	2	4	0	0	0	0	0	0	0	0	0	7
WA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACT	14	0	14	19	4	23	0	1	1	0	0	0	0	0	0	38
Total	23	0	23	23	10	33	0	1	1	0	0	0	0	0	0	57

Table 15: All Non-ongoing Employees

Location	Man/ Male	Man/ Male	Man/ Male	Woman /Female	Woman /Female	Woman /Female	Non-binary	Non-binary	Non-binary	Prefers not to answer	Prefers not to answer	Prefers not to answer	Uses a different term	Uses a different term	Uses a different term	Toral
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	1	0	1	1	0	1	0	0	0	0	0	0	0	0	0	2
VIC	1	0	1	1	0	1	0	0	0	0	0	0	0	0	0	2
ACT	0	1	1	3	0	3	0	0	0	0	0	0	0	0	0	4
Total	2	1	3	5	0	5	0	0	0	0	0	0	0	0	0	8

APS employee statistics

Table 16: *Public Service Act 1999* Ongoing Employees

Classification	Man/ Male	Man/ Male	Man/ Male	Woman /Female	Woman /Female	Woman /Female	Non-binary	Non-binary	Non-binary	Prefers not to answer	Prefers not to answer	Prefers not to answer	Uses a different term	Uses a different term	Uses a different term	Toral
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 1	1	0	1	1	0	1	0	0	0	0	0	0	0	0	0	2
EL 2	6	0	6	6	1	7	0	0	0	0	0	0	0	0	0	13
EL 1	8	0	8	8	4	12	0	1	1	0	0	0	0	0	0	21
APS 6	4	0	4	2	5	7	0	0	0	0	0	0	0	0	0	11
APS 5	1	0	1	5	0	5	0	0	0	0	0	0	0	0	0	6
APS 4	3	0	3	1	0	1	0	0	0	0	0	0	0	0	0	4
Total	23	0	23	23	10	33	0	1	1	0	0	0	0	0	0	57

Table 17: *Public Service Act 1999* Non-Ongoing Employees

Classification	Man/ Male	Man/ Male	Man/ Male	Woman /Female	Woman /Female	Woman /Female	Non-binary	Non-binary	Non-binary	Prefers not to answer	Prefers not to answer	Prefers not to answer	Uses a different term	Uses a different term	Uses a different term	Toral
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
EL 2	1	1	2	1	0	1	0	0	0	0	0	0	0	0	0	3
EL 1	1	0	1	2	0	2	0	0	0	0	0	0	0	0	0	3
APS 6	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
APS 4	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
Total	2	1	3	5	0	5	0	0	0	0	0	0	0	0	0	8

Table 18: *Public Service Act 1999* Employees by Full-time and Part-time Status

	Ongoing	Ongoing	Ongoing	Non-Ongoing	Non-Ongoing	Non-Ongoing	Total
-	Full-time	Part-time	Total Ongoing	Full-time	Part-time	Total Non-Ongoing	-
SES 1	2	0	2	0	0	0	2
EL 2	12	1	13	2	1	3	16
EL 1	16	5	21	3	0	3	24
APS 6	6	5	11	1	0	1	12
APS 5	6	0	6	0	0	0	6
APS 4	4	0	4	1	0	1	5
Total	46	11	57	7	1	8	65

Table 19: *Public Service Act 1999* Employment type by location

Location	Ongoing	Non-Ongoing	Total
NSW	4	2	**6**
QLD	4	0	**4**
SA	4	0	**4**
VIC	7	2	**9**
WA	0	0	**0**
ACT	38	4	**42**
Total	**57**	**8**	**65**

Table 20: *Public Service Act 1999* Indigenous employment

Employment basis	Total
Ongoing	0
Non-Ongoing	0
Total	0

Table 21: *Public Service Act 1999* Employment Salary Ranges by Classification Level (Minimum/Maximum)

Classification	Minimum Salary	Maximum Salary
EL 2	$133,381	$237,820
EL 1	$115,442	$140,649
APS 6	$94,563	$111,701
APS 5	$84,228	$100,132
APS 4	$75,022	$86,246

Abbreviations and acronyms

ABN	Australian Business Number
AASB	Australian Accounting Standards Board
ANAO	Australian National Audit Office
APSC	Australian Public Service Commission
APS	Australian Public Service
Authority	Climate Change Authority
CCA Act	Climate Change Authority Act 2011
CEO	Chief Executive Officer
CFO	Chief Financial Officer
COP	Conference of the Parties
CSO	Chief Sustainability Officer
DCCEEW	Department of Climate Change, Energy, the Environment and Water
EAP	Employee Assistance Program
EL	Executive Level
ERP	Emissions Reduction Plan
FOI Act	Freedom of Information Act 1982
FY	Financial Year
GST	Goods and Services Tax
KMP	Key Management Personnel
KPI	Key Performance Indicator
MoU	Memorandum of Understanding
PBS	Portfolio Budget Statements
PDF	Performance Development Framework
PGPA Act	Public Governance, Performance and Accountability Act 2013
PGPA Rule	Public Governance, Performance and Accountability Rule 2014
PS Act	Public Service Act 1999
PSM	Public Service Medal
RAP	Reconciliation Action Plan
RMF	Risk Management Framework
SES	Senior Executive Service
SME	Small Medium Enterprise
WHS	Work Health Safety

List of requirements

PGPA Rule Reference	Part of Report	Description	Requirement
17AD(g)	-	Letter of transmittal	-
17AI	2	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)	3	Table of contents (print only).	Mandatory
17AJ(b)	77 (in print)	Alphabetical index (print only).	Mandatory
17AJ(c)	70	Glossary of abbreviations and acronyms.	Mandatory
17AJ(d)	71-76	List of requirements.	Mandatory
17AJ(e)	2	Details of contact officer.	Mandatory
17AJ(f)	2	Entity's website address.	Mandatory
17AJ(g)	1	Electronic address of report.	Mandatory
17AD(a)	-	Review by accountable authority	-
17AD(a)	4	A review by the accountable authority of the entity.	Mandatory
17AD(b)	-	Overview of the entity	-
17AE(1)(a)(i)	6	Role and functions A description of the role and functions of the entity.	Mandatory
17AE(1)(a)(ii)	7	A description of the organisational structure of the entity.	Mandatory
17AE(1)(a)(iii)	6	A description of the outcomes and programmes administered by the entity.	Mandatory
17AE(1)(a)(iv)	6	A description of the purposes of the entity as included in corporate plan.	Mandatory
17AE(1)(aa)(i)	6	Name of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(ii)	6	Position title of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(iii)	6	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory
17AE(1)(b)	N/A	An outline of the structure of the portfolio of the entity.	Portfolio departments mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AE(2)	N/A	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)	8-15	Report on the Performance of the entity	-
-		Annual performance statements	-
17AD(c)(i); 16F	8	Annual performance statements 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)	20	A discussion and analysis of the entity's financial performance.	Mandatory
17AF(1)(b)	21	A table summarising the total resources and total payments of the entity.	Mandatory
17AF(2)	N/A	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)	17	Information on compliance with section 10 (fraud and corruption systems)	Mandatory
17AG(2)(b)(i)	2	A certification by accountable authority that fraud and corruption risk assessments have been conducted and fraud and corruption control plans have been prepared.	Mandatory
17AG(2)(b)(ii)	2	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)	2	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)	16	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(2)(d) – (e)	N/A	A statement of significant issues reported to 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)	18	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory
17AG(2A)(b)	19	The name of each member of the entity's audit committee.	Mandatory
17AG(2A)(c)	19	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory
17AG(2A)(d)	19	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory
17AG(2A)(e)	19	The remuneration of each member of the entity's audit committee.	Mandatory
		External Scrutiny	-
17AG(3)	20	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory
17AG(3)(a)	20	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)	20	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)	20	Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory
	-	Management of Human Resources	-
17AG(4)(a)	24	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory
17AG(4)(aa)	65-69	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full time employees; (b) statistics on part time employees; (c) statistics on gender; (d) statistics on staff location.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(4)(c)(i)	24	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)	69	The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)	26	A description of non-salary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	N/A	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory
17AG(4)(d)(ii)	N/A	Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory
17AG(4)(d)(iii)	N/A	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory
17AG(4)(d)(iv)	N/A	Information on aggregate amount of performance payments.	If applicable, Mandatory
	-	Assets Management	-
17AG(5)	20-21	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)	20	An assessment of entity performance against the Commonwealth Procurement Rules.	Mandatory
	-	Reportable consultancy contracts	-
17AG(7)(a)	21-22	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)	21	A statement that "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]."	Mandatory
17AG(7)(c)	21	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)	21	A statement that "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."	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
	-	Reportable non-consultancy contracts	-
17AG(7A)(a)			
	22	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)	22	A statement that "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."	Mandatory
17AD(daa)	-	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts	-
17AGA	23	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)	N/A	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)	N/A	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)	23	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)	23	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory

17AG(10)(c)	N/A	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)	30-55	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
	-	Executive Remuneration	-
17AD(da)	25	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)	26	If the entity conducted advertising campaigns, a statement that "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."	If applicable, Mandatory
17AH(1)(a)(ii)	26	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory
17AH(1)(b)	N/A	A statement that "Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]."	If applicable, Mandatory
17AH(1)(c)	26	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory
17AH(1)(d)	26	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)	N/A	Correction of material errors in previous annual report	If applicable, mandatory
17AH(2)	27, 57-64	Information required by other legislation	Mandatory