



Australian Government
Office of Parliamentary Counsel

A vertical photograph on the left side of the cover shows the spire of Parliament House in Canberra, with the Australian flag flying from the top. Below the spire, there is a green lawn and a garden bed filled with purple and yellow flowers.

OFFICE OF PARLIAMENTARY COUNSEL

Annual Report 2024–2025

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Australian Government
Office of Parliamentary Counsel

First Parliamentary Counsel

The Hon Michelle Rowland MP
Attorney-General
Parliament House
CANBERRA ACT 2600

Dear Attorney-General Rowland,

I have pleasure in submitting the Annual Report and Financial Statements of the Office of Parliamentary Counsel for the year 1 July 2024 to 30 June 2025.

The report has been prepared for the purpose of section 46 of the *Public Governance, Performance and Accountability Act 2013*. Subsection 46(1) of the *Public Governance, Performance and Accountability Act 2013* (**PGPA Act**) requires the report to be given to you to present to the Parliament.

In my opinion, the performance statements accurately present OPC's performance in 2024-25, and comply with subsection 39(2) of the Act.

I would like to record my appreciation of the work and support of all OPC staff during the year.

Yours sincerely

A handwritten signature in black ink, appearing to read 'ML'.

Meredith Leigh
First Parliamentary Counsel
26 September 2025

First Parliamentary Counsel's Review



A busy year

The 2024-25 financial year has been another busy year for the Office of Parliamentary Counsel (**OPC**), despite the election period. Over the year, 86 Bills, totalling 4,577 pages, were introduced. OPC drafted another 353 instruments, with a total of 5,520 pages.

This included the passage of some significant legislation, and some significant areas of reform, such as aged care, electoral reform, cyber security reform, and anti-money laundering and counter-terrorism financing.

We continued improving our new [Federal Register of Legislation](#) (***the Legislation Register***) which had been released on 1 January 2024. Another significant focus in the area of information communications technology (**ICT**) was Project Nimbus, which was a project to modernise and improve our ICT system to provide enhanced security, stability and provide modern platforms on which we can continue to build.

It was an exciting year in which we welcomed a number of new staff, including our inaugural intake of 2 graduates in the drafting workgroup. We are thrilled to have welcomed them, and are looking forward to welcoming more graduates this year.

We thank all those staff who left during the year for their contributions to the Australian statute book and to OPC. I also want to thank Mr Jeff Lamond and Ms Maria Storti, who both left our Audit and Risk Committee during the year. Mr Lamond and Ms Storti have been invaluable and supportive members of our committee. I have greatly valued their expertise, and enjoyed working with them both.

As always, I would like to thank my wonderful staff across the whole office: our drafters who continue to work collaboratively with agencies, helping them to develop and implement their policies through legislation; our publications staff who worked so hard towards ensuring that the Legislation Register is as comprehensive as possible, and who continue to look for opportunities to improve the Australian public's access to law; and finally our corporate services team who are the backbone of OPC, ensuring that we are all able to fulfil our roles.

Drafting

In 2024-25, 86 Bills, totalling 4,577 pages, were introduced. The year saw some significant Bills introduced, some which passed and others which did not, but all of which indicate the role of the Parliament in facilitating national discussions. In addition

to these Bills, 353 instruments, totalling 5,520 pages, were drafted by OPC and registered on the [Federal Register of Legislation](#) (*the Legislation Register*).

As always, OPC was responsible for drafting legislation of significance. Some key pieces of legislation were:

- the *Aged Care Act 2024* and the *Aged Care (Consequential and Transitional Provisions) Act 2024*;
- the *Electoral Legislation Amendment (Electoral Reform) Act 2025*;
- the *Cyber Security Act 2024*;
- the *Security of Critical Infrastructure and Other Legislation Amendment (Enhanced Response and Prevention) Act 2024*;
- the *Intelligence Services and Other Legislation Amendment (Cyber Security) Act 2024*;
- the *Anti-Money Laundering and Counter-Terrorism Financing Amendment Act 2024*.

As always, important changes to the law were also reflected in various instruments that were made.

Publications

This financial year improvements continued to be made to the Legislation Register. The Register Stakeholder Reference Group has been a valuable forum for feedback to guide improvements that will make the Register a better resource for users. An Accessibility Audit was undertaken by Vision Australia to test compliance with the WCAG 2.2 AA standard to ensure that the Register is accessible to all users. Work has commenced to address identified issues.

Areas of focus for the Publications group for the financial year were:

- **Education** to ensure that our stakeholders understand how the Register works and get the full benefit of both the information on and the functionality of the Register. A training course was developed to assist agencies preparing compilations. The first training session will be run in the upcoming financial year.
- **Register Improvements** to ensure that the Register is available, bugs are resolved as quickly as possible and that the Register meets the needs of our stakeholders.
- **Compilation preparation improvements** to make accurate compilations available in a more timely manner.

- **Data comprehensiveness and quality** to ensure that the Register is a valuable resource for Commonwealth legislation. A number of projects to improve the comprehensiveness and quality of the Register are ongoing.

In 2025-26, the Publications group will focus on:

- establishing a stakeholder reference group for agency lodgement users to better understand their needs; and
- continuing to engage with and provide ongoing training and guidance to users of the Legislation Register to assist in familiarising users with the full range of functionality of the Register; and
- continuing to improve the quality and comprehensiveness of data on the Federal Register of Legislation.

2025 Employee Census Results

The 2025 Employee Census again showed strong results, and the high completion rate (77%) gives confidence that the results accurately reflect the sentiment across OPC.

Overall, our results are pleasing, while also providing us with important information on areas for us to focus our attention on. OPC achieved strong positive sentiment for employee engagement, the quality of our SES managers, communication, innovation, and wellbeing policies and support. We are ranked in the top 10 APS agencies against each of these indices. Conversely, our lowest results remain related to our ability to manage heavy workloads and technology tools.

Our Action Plan to respond to the results of the 2025 Employee Census will again be co-designed with our People Committee, and will describe actions linked to our strategic plan. These actions will include areas to celebrate, maintain, monitor and take action.

Other corporate services activities

In 2024–25, OPC ran a major program called Program Nimbus to update and improve its information technology systems. This included moving infrastructure and networks to the cloud and replacing our desktop hardware across the organisation.

These changes were a key step in making OPC's systems more reliable, secure, user-friendly and cost-effective. They also provide the foundation for future improvements,

including enhancing our core business, and enabling the considered assessment of artificial intelligence technology.

Most of our efforts are currently focussed on activities such as procurement, testing and change management, to ensure staff are well prepared for the upcoming implementation of new tools and systems.

Our corporate services team continues to mature OPC's security posture for technology, personal security and property. Similarly, we have had a strong focus on governance, to ensure that we continue to meet the APS Reform Agenda and other reforms.

Outlook for coming year

The year ahead looks to be busy with many exciting legislative projects. The election period provided us with an opportunity to review many of our offerings to the Australian Public Service, and we will continue to build on those.

This year we will also focus on digital reform for OPC. This focus will be across OPC, with our own ICT systems, as we experiment with and learn about artificial intelligence, and as we continue to build on the strong foundation of our Federal Register of Legislation.

Meredith Leigh

First Parliamentary Counsel

Chapter 1: Overview of OPC

Purposes of OPC

OPC's purposes are:

- to enable the government to implement its legislative program by drafting Commonwealth Acts, and Executive Council and other legislative instruments; and
- to ensure Commonwealth laws are freely available and accessible to all Australians by publishing Commonwealth laws on the [Federal Register of Legislation](#).

Role and functions of OPC

OPC is established under the [Parliamentary Counsel Act 1970](#). Its functions are set out in section 3 of that Act.

We play a central role in supporting democracy in Australia by:

- drafting high quality Bills, legislative instruments and other instruments for the Australian Government; and
- maintaining the [Federal Register of Legislation](#), which provides access to all Commonwealth laws for all Australians.

First Parliamentary Counsel (**FPC**) is accountable to the Parliamentary Business Committee (**PBC**) for the allocation of drafting resources according to the legislation program determined by PBC.

Organisational structure

Accountable authority

OPC is headed by FPC, who is the accountable authority under paragraph 2(5)(b) of the [Parliamentary Counsel Act 1970](#).

For 2024-2025, Meredith Leigh was FPC, with Bronwyn Livermore and Rebecca Considine as Second Parliamentary Counsel.

Workgroups

OPC has 3 workgroups: Drafting, Publications and Corporate Services.

The Drafting workgroup is responsible for drafting Bills and legislative instruments for the Australian Government.

OPC's Publications workgroup is responsible for:

- registering legislative and notifiable instruments;
- preparing and registering compilations of legislation; and
- editorial checking of legislation drafted in OPC; and
- delivering legislative instruments for tabling to the Parliament; and
- preparing sunseting lists; and
- managing the Legislation Register Helpdesk; and
- operating and maintaining the Federal Register of Legislation application and website.

OPC's Corporate Services workgroup consists of:

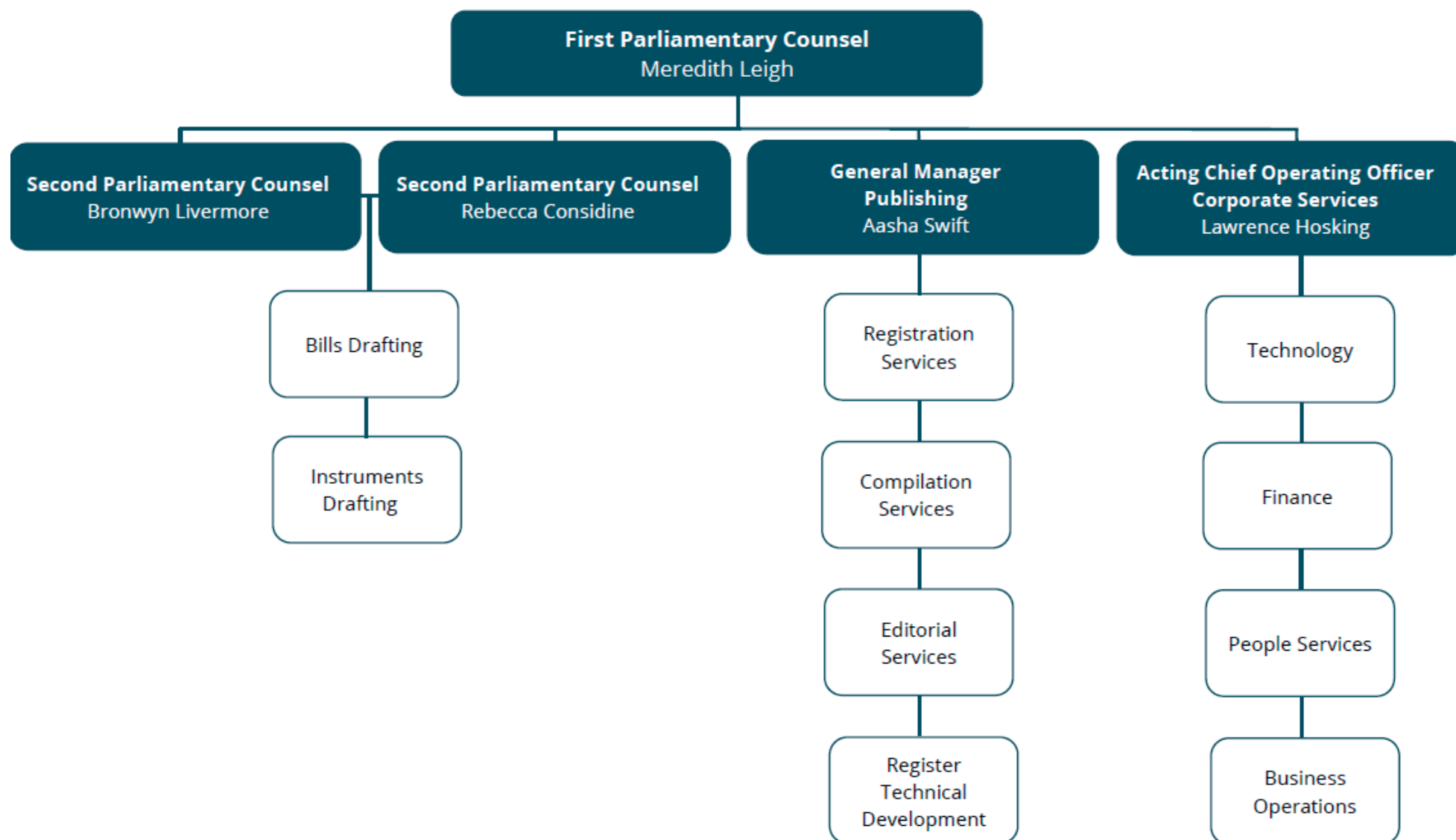
- an ICT section that manages, maintains and supports OPC's ICT environment; and
- a people services section that provides support in relation to human relations matters; and
- a finance section responsible for looking after OPC's finances; and
- a business operations team responsible for providing administrative support, records management, and property and security services.

Outcome and program structure

OPC's outcome for 2024-25 is "A body of Commonwealth laws and instruments that give effect to intended policy, and that are coherent, readable and readily accessible, through the drafting and publication of those laws and instruments."

For 2024-25, OPC had one program contributing to meeting that outcome. The program was legislative drafting and publication.

Below is an organisational chart showing the structure of OPC



Chapter 2: Annual Performance Statement

Introductory statement

The Annual Performance Statement has been prepared for the purposes of paragraph 39(1)(a) of the [Public Governance, Performance and Accountability Act 2013](#) (**the PGPA Act**) for the 2024-25 financial year.

Methodology for Purpose 1

Purpose 1 is to enable the government to implement its legislative program by drafting Commonwealth Acts, and Executive Council and other legislative instruments.

The key contributions that OPC drafters make that enable the government to carry out its legislative program are:

- to ensure that legislation reflects sponsors' policy intentions and is legally effective; and
- to work collaboratively with sponsors in drafting legislation.

These elements are reflected in one performance criterion each.

Feedback on performance in relation to drafting Bills and instruments for performance criteria 1.1 and 1.2 is collected using Survey Monkey surveys that are sent to instructors after a Bill is introduced, or an instrument is made.

For the 2024-25 financial year, 144 surveys were sent in relation to 84 unique Bills, and 24 responses were received (17%). 323 surveys were sent for 262 unique instruments, and 41 responses were received (13%). The number of completed surveys has increased this year (although it fell in proportional terms), as a result of a greater volume of surveys distributed compared to the previous year. This provides a sufficient response rate to support unbiased and verifiable feedback. Furthermore, key components of the feedback distribution system are automated, ensuring that all instructors are given equal opportunities to participate and that the process remains impartial.

Results for Purpose 1—Legislative drafting

Purpose 1—Legislative drafting
To enable government to carry out its legislative program by drafting Commonwealth Acts, and Executive Council and other legislative instruments

Results for Purpose 1	
Performance criterion 1.1	
Criterion: Proportion of client surveys that indicate Bills and Federal Executive Council (ExCo) instruments reflect sponsors’ policy intentions and are legally effective	
Source: Corporate Plan 2024-25; Portfolio Budget Statement (PBS) 2024-25, page 383	
Target	Result
100%	100%
Performance criterion 1.2	
Criterion: Average rating (rating scale 1-5) received on client survey forms for overall satisfaction with the drafting process and draft legislation	
Source: Corporate Plan 2024-25; PBS 2024-25, page 383	
Target	Result
≥ 4	4.85

Analysis of factors that contributed to OPC’s performance for Purpose 1

The most significant factor that influences our performance in achieving Purpose 1 is the volume of legislation that OPC drafts. While this is not, in itself, a performance criterion due to the lack of control that OPC has in relation to the legislation program, it is still important to have a sense of the size of the legislation program.

Statistics for Bills introduced

During 2024-25, 86 Bills drafted in OPC, totalling 4,577 pages, were introduced into the Parliament.

The Bill statistics table below gives more detailed figures for those Bills, broken down by parliamentary sittings periods.

The figures in the table also indicate the total number of Bills on the original program for each sittings period that is set by the Parliamentary Business Committee of the Cabinet (**PBC**) at the end of the preceding sittings. As the original program is subject to variations during the sittings concerned, the number of Bills in a particular category that are introduced may exceed the number on the original program.

T Bills are the highest priority Bills, as they are for drafting, introduction and passage in that sitting period. A, DOA, B, DOB and C Bills are lower priority Bills (in descending order) which are for drafting and, for non-drafting only categories, introduction in that sitting period. Due to the Federal Election, a Winter 2025 program was not required.

Bill statistics				
Category	Bills on original PBC program		Bills introduced	
	Spring 2024	Spring 2023	Spring 2024	Spring 2023
T	23	30	33	29
A	39	40	29	26
B	9	17	3	2
C	0	5	1	0
Total for introduction	71	92	66	57
A-Drafting Only	48	11	N/A	N/A
B-Drafting Only	54	33	N/A	N/A
Total (Spring)	173	136	66	57
	Autumn 2025	Autumn 2024	Autumn 2025	Autumn 2024
T	10	20	18	24
A	8	15	3	14
B	21	19	0	3
C	6	13	0	1
Total for introduction	45	67	21	42
A-Drafting Only	22	17	N/A	N/A
B-Drafting Only	35	46	N/A	N/A

Total (Autumn)	102	130	21	42
	Winter 2025	Winter 2024	Winter 2025	Winter 2024
T	0	23	0	19
A	0	21	0	12
B	0	19	0	3
C	0	10	0	0
Total for introduction	0	73	0	34
A-Drafting Only	0	31	N/A	N/A
B-Drafting Only	0	28	N/A	N/A
Total (Winter)	0	132	0	34

Statistics for Parliamentary amendments

A further impact on OPC's performance in relation to performance criteria 1.1 and 1.2 is the effect of parliamentary amendments. Responses to client surveys for the performance measures in relation to Bills that were amended in Parliament include feedback on these parliamentary amendments as the amendments form part of the Bill drafting process.

Statistics are collected in relation to parliamentary amendments drafted during the financial year. Amendments described as "Government policy change" are proposed changes to policy positions already dealt with in the Bill concerned. Amendments described as "Government new policy" adds new material, dealing with new policy, to the Bill. Generally, these represented cases in which a Bill already in the Parliament was seen as a convenient vehicle for additional but urgent legislative provisions.

"Government correction of drafting errors" generally consists of generally editorial and typographical errors. "Non-government amendments" are amendments that are drafted by OPC but ultimately moved by non-government members and Senators.

The figures on parliamentary amendments are set out in the table below. The table also shows figures for reporting years since 2015-16 to enable trends to be identified. The table relates to the number of amendments drafted in OPC, not all of which were moved in the Parliament.

Parliamentary amendments statistics					
Number of amendments drafted (% of total)					
Year	Government policy change	Government new policy	Government correction of drafting errors	Non-government amendments	Total
2024-25	488 (64.0)	105 (13.8)	17 (2.2)	153 (20.0)	763
2023-24	644 (62.5)	108 (10.5)	64 (6.2)	214 (20.8)	1,030
2022-23	522 (72.7)	15 (2.1)	9 (1.2)	172 (24.0)	718
2021-22	744 (93.9)	29 (3.7)	10 (1.3)	9 (1.1)	792
2020-21	856 (69.7)	25 (2)	11 (1)	336 (27.3)	1,228
2019-20	282 (74.4)	19 (5.0)	2 (0.5)	76 (20.1)	379
2018-19	1,147 (92.0)	83 (6.7)	12 (1.0)	4 (0.3)	1,246
2017-18	1,457 (93.9)	17 (1.1)	27 (1.7)	51 (3.3)	1,552
2016-17	480 (89.7)	8 (1.5)	18 (3.4)	29 (5.4)	535
2015-16	281 (74.7)	37 (9.8)	1 (0.3)	57 (15.2)	376

The number of parliamentary amendments drafted by OPC in 2024-25 was 763. It is likely that this is an underestimate as some parliamentary amendments were drafted but never finalised or moved.

This number is significantly lower than the previous year (which was 1,030). The number of non-government amendments remains high, although a little lower proportionally than the previous year (down from 20.8% to 20.0%). This continues to indicate the influence of a large number of members and Senators who are not part of the government.

Statistics for Exposure drafts

OPC's performance measures in relation to Bills are also affected by an increasing government preference, and preference among many of our clients, for exposing draft legislation for public comment before its introduction into Parliament. This influences performance because the timeframes to provide resources are tighter for these Bills and further work is often required after consultation.

There has continued to be more demand for instruments to be drafted and available alongside their enabling Bill. This assists Parliament in considering the package of changes as a whole. Instrument drafters work closely with Bill drafters, which can

provide significant efficiencies for the broader project. In appropriate cases, the same drafting team will draft the Bill and the associated instruments.

Statistics for Instrument drafting services

As mentioned earlier, in 2024-25, OPC drafted 353 instruments, totalling 5,520 pages. These figures were made up of ExCo legislative and notifiable instruments and other legislative and notifiable instruments. These numbers increased from 315 instruments and 3,488 pages for 2023-24.

During 2024-25, 242 ExCo legislative and notifiable instruments drafted by OPC, totalling 3,245 pages, were made and registered on the [Federal Register of Legislation](#). These numbers increased from 213 instruments and 2,279 pages for 2023-24.

During 2024-25, approximately 107 other legislative and notifiable instruments, totalling 2,029 pages, were drafted by OPC on a user-pays basis for government agency clients and registered on the Legislation Register. This was an increase in both instrument numbers (from 96 in 2023-24) and page numbers (from 1,127 in 2023-24).

Bills—results for performance criteria 1.1 and 1.2

OPC has met the targets for the performance criteria for Purpose 1 in 2024-25.

In 2024-25, 144 surveys on Bills were sent and 24 responses were received (17%). This was marginally less than the proportion of responses received for the previous year (20%).

For performance criterion 1.1, clients are asked whether the Bills as introduced reflect their policy intentions. Survey responses for 2024-25 indicated that Bills reflected their sponsors' policy intentions. However, since Bills are not introduced without clearance from those sponsors, it would be surprising if sponsors did not believe that Bills reflected the sponsors' policy intentions when they were introduced.

For performance criterion 1.2, the target in the Corporate Plan and PBS for the average response to "overall satisfaction" was 4.0 out of 5 (where 5 is the highest rating). The result for 2024-25 was 4.8 out of 5. This was the same as the previous year.

Twenty-one people responded in the client survey to the question "*What did you like most about this experience with the Office?*". The comments reinforced the very high degree of satisfaction mentioned above with OPC's services. Comments included:

- Always excellent communication from OPC. Timeliness was really good despite this all being done over the Christmas period.

- Drafters communicated effectively (including about timeframes) and created a collaborative and collegiate environment in which ideas could be shared and problems tested in coming to drafting solutions.
- [The drafter's] were all very responsive and helpful throughout the drafting process. They provided excellent advice and assistance to ensure the Bill met the policy objectives in very tight timeframes. [The drafter's] have been very helpful in drafting the PAMs for us (especially as they have picked up this Bill late in the process).
- OPC's proactive identification of practical solutions to technical drafting issues, along with their responsive and accessible engagement, were highlights of the drafting process which supported the delivery of a high-quality Bill under tight timeframes.
- The team was very responsive and efficient at a time when they were under very significant pressure with other priorities. Their dedication to the task and communication with our team to manage timeframes was consistently excellent. Their questions about our DIs added value to our policy thinking. Introducing the Bill was an excellent outcome and a credit to the OPC team.
- Their considered and pragmatic advice and quick support to find drafting solutions.

In response to a question about whether there is anything that OPC should do differently in dealing with drafting projects, 11 responses were received. Responses were very positive. Some suggestions for improvements included greater communication in relation to workload pressures, timeframes, and drafting resources, which we will aim to implement.

Instruments—results for performance criteria 1.1 and 1.2

In relation to instruments, 323 surveys were sent, and 41 responses were received (13%). This was a little higher than the previous year (12%).

For performance criterion 1.1, survey results for 2024-25 indicated that instruments reflected their instructors' policy intentions.

For performance criterion 1.2, the target in the Corporate Plan and PBS for the average response to "overall satisfaction" was 4.0 out of 5 (where 5 is the highest rating). The result for 2024-25 was 4.8 out of 5. This was the same as the previous year (4.8).

Twenty-nine people responded to the question "*What did you like most about this experience with the Office?*". The comments reinforced this very high degree of satisfaction with services provided by OPC. Comments included:

- Apart from that we absolutely love working with [the drafter], the project was exceptionally complicated..., so we were particularly appreciative of having [the drafter's] expertise and experience with our legislation. One key aspect that was critical was their ability to analyse some of the very lengthy technical requirements we had included in the drafting request and identify a more streamlined and effective approach to setting out such requirements, which has enhanced the effectiveness of the regulations.
- [The drafters] were skilled, and also very effective communicators. They establish 'ground rules' for the client relationship early, and maintain regular communication throughout the process. They demonstrated excellent understanding of the policy problem to be addressed, and engaged in helpful discussion / problem solving re: options, and consideration of related legal advice - working under tight deadlines to deliver draft amendments for AGS/SG consideration before settling.
- Having an independent view of the operation of enabling legislation, and whether instrument could be simplified.
- I appreciated the drafter's flexibility and responsiveness in what is a complicated area of law.
- The drafter provided considered advice about issues and suggestions about a pathway forward, which helped us deliver on our Minister's priorities. I found the drafter to be very responsive.
- The drafter was highly competent in her ability to interpret the existing legislative regime, understand the relevant legal complexities, quickly gain an understanding of what was a complicated and highly convoluted policy, and suggest practical drafting solutions
- The people. They were so skilled, knowledgeable, approachable and engaged throughout the whole process. I would absolutely work with them again.
- The team was very communicative and engaged on the task and asked the right questions. The drafter would frequently call to clarify the policy teams feedback and resolve issues quickly.
- [The drafter's] added great expertise and value in terms of legal analysis. They drafted swiftly and technically accurately, and communicated consistently.

In response to a question about whether there is anything that OPC should do differently in dealing with drafting projects, 16 responses were received. As was the case with Bills, most suggested that there was nothing that should be changed. However, 5 requested more communication, particularly around timeframes, which is consistent with the theme identified for Bills. We are working on how we might better report on workloads to the APS generally.

Methodology for Purpose 2

Purpose 2 is to ensure Commonwealth laws and instruments are freely available and accessible to all Australians by publishing those laws and instruments on the Federal Register of Legislation.

The key contribution that Publications staff make to ensuring that Commonwealth laws are freely available and accessible is to ensure that those laws (being Acts, legislative and other instruments, Gazettes, and compilations of Acts and instruments) are published on the Legislation Register as soon as possible.

Performance criteria 2.1 to 2.4 all require a particular publication task that contributes to this purpose to be completed within a specific time period.

Most data to calculate the relevant periods of time is automatically recorded by systems, such as the date of lodgement for requests to register an instrument or compilation, the initial requested date for registration and the registration date. The date of commencement for legislation is manually calculated and checked. Requests by clients to change the date of registration after lodgement but before registration is also recorded manually. All data is exported from systems to a central report for final calculation and manual checking.

Because the majority of the information collected is automated, and what is not automated is manually checked, the information is unbiased and verifiable.

Results for Purpose 2—Publication

Purpose 2—Publication	
Ensure Commonwealth laws and instruments are freely available and accessible to all Australians by publishing those laws and instruments on the Federal Register of Legislation	
Results for Purpose 2	
Performance criterion 2.1	
Criterion: Proportion of legislative and notifiable instruments and gazette notices that are registered on a specific day as required by lodging entities	
Source: Corporate Plan 2024-25; PBS 2024-25, page 383	
Target	Result
100%	99.85%
Performance criterion 2.2	
Criterion: Proportion of other legislative and notifiable instruments and gazette notices that are registered no later than two working days after lodgement	
Source: Corporate Plan 2024-25; PBS 2023-24, page 383	
Target	Result
98%	99.85%
Performance criterion 2.3	
Criterion: Proportion of Acts that are registered on the Federal Register of Legislation no later than two working days after the Royal Assent copy is received and verified as accurate	
Source: Corporate Plan 2024-25; PBS 2023-24, page 383	
Target	Result
98%	100%
Performance criterion 2.4	
Criterion: Proportion of Acts and legislative and notifiable instrument compilations required to be prepared by OPC that are registered on the Federal Register of Legislation 20 working days after commencement of the prospective amendments	
Source: Corporate Plan 2024-25; PBS 2023-24, page 384	
Target	Result
90%	98.21%

Analysis of factors that contributed to OPC’s performance for Purpose 2

As is the case for drafting, OPC’s performance in relation to performance criteria 2.1 to 2.4 is significantly affected by workloads.

Statistics for Publishing

The volume of work in 2024-25, as reflected in the publishing statistics, is higher in most areas compared with the volume of work in 2023-24 (approximately a 1% increase in the number of items registered, and a 9.6% increase in page numbers).

Statistics—Publishing

Registration/ Publication	Number of items		Number of pages	
	2024-25	2023-24	2024-25	2023-24
Legislative instruments	1,623	1,595	36,557	31,843
Notifiable instruments	1076	952	3,623	2,671
Gazette notices	664	892	1,820	2,436
Numbered Acts	118	130	6,103	6,244
Act compilations	657	601	333,137	395,715
OPC prepared instrument compilations—budget-funded	351	299	89,546	94,884
OPC prepared instrument compilations—user-pays	484	460	79,385	75,270
Agency prepared instrument compilations	423	411	44,435	38,467
Total	5,396	5,340	591,005	647,530

Note: The above statistics relate only to new items. They do not include back-captured or republished historical documents.

Statistics—Legislative (LIs) and Notifiable (NIs) instruments registered and repealed

Year	LIs registered	LIs repealed	NIs registered	NIs repealed
2024-25	1,623	1,340	1,076	167
2023-24	1,595	1,331	952	144

While there is some relationship between the workload in Purpose 1 and the workload in Purpose 2, there is not a direct correlation between the two. In relation to work that is tied to OPC under the [Legal Services Directions 2017](#), Bills that were drafted in OPC that pass, and instruments that are drafted in OPC that are made and registered, will result in compilations work flowing through to the Publications work group. However, the Publications work group will also register, and in many cases, prepare compilations for non-tied instruments that other agencies draft.

Enhancing data comprehensiveness and quality

The Publications group continued to progress two significant projects over the last financial year to make Commonwealth laws more readily available and accessible on the Federal Register of Legislation (**FRL**).

The Point In Time Compilation Project is focused on preparing, and publishing missing point in time compilations, including retrospective versions, for selected Acts and Regulations. The project included updating existing compilations and metadata to current publishing standards and correcting errors.

In 2024-25, 1,019 historical point in time compilations were published. This was a significant achievement and included the publication of 92 point in time versions of the *Acts Interpretation Act 1901* to complete the series.

The Bill Linking Project seeks to provide links from every Act published on the FRL to the corresponding bill page on the Parliament of Australia website. The bill page provides users with the full history of each bill's progress through Parliament, as well as copies of explanatory memoranda and related documents. All the links to available bill pages for Acts for the years 1997 to the present were completed at the end of 2024.

For Acts where there is no corresponding bills page on the Parliament of Australia website, a link to a copy of the bill on the Parliament of Australia ParlInfo website is provided instead. The links for the years 1901 to 1920 were completed in the first half of 2025.

Results for performance criteria 2.1 to 2.4

OPC has met all but one of the performance targets for this purpose in 2024-25.

New legislative and notifiable instruments and gazette notices are registered on the Federal Register of Legislation on a specific day as required by lodging entities.

Performance criterion 2.1 was not met. In 2024-25, 99.85% of legislative and notifiable instruments and gazette notices were registered on a specific date as required by lodging entities, not meeting the required performance target of 100%.

Out of the 692 items lodged in this period with a specific registration day or time requirement, 5 items were not registered according to the entities specific requirements. A change to the system was made in June 2025 to include validation on specific registration requirements where possible. This should help mitigate the risk of this occurring in the future.

Other legislative and notifiable instruments and gazette notices are registered on the Federal Register of Legislation no later than two working days after lodgement.

In this period, 99.85% of all other legislative and notifiable instruments and gazette notices were registered no later than two working days after lodgement, exceeding the required performance target of 98%.

New Acts are registered on the Federal Register of Legislation no later than two working days after receipt of notification of Royal Assent and verified as accurate.

In this period, 100% of Acts were registered on the Federal Register of Legislation no later than two working days after the Royal Assent copy is received and verified as accurate, exceeding the required performance target of 98%.

Act and legislative and notifiable instrument compilations required to be prepared by OPC are registered on the Federal Register of Legislation 20 working days after commencement of the prospective amendments.

In this period, 98.21% of Act and legislative and notifiable instrument compilations required to be prepared by OPC were registered on the Federal Register of Legislation 20 working days after commencement of the prospective amendments, exceeding the required performance target of 90%.

Chapter 3: Additional information

Introduction

This Chapter includes additional information relating to OPC's performance that is not required for the purposes of the annual performance statements.

Statement of Expectations and Statement of Intent

The Attorney-General and the Assistant Minister to the Attorney-General provided a Statement of Expectations to OPC on 9 October 2024. OPC responded with our Statement of Intent on 22 October 2024. Both Statements can be found on OPC's website: [Corporate Reporting | Office of Parliamentary Counsel](#)

Particular initiatives undertaken by OPC in relation to the Statement of Expectations include:

- actively engaging with Departments and PBC to provide legislative drafting services, and clear advice, particularly in relation to time-sensitive, large or complex reforms;
- continuing to provide formal training to the APS, through courses and OPC's Community of Practice for legislative instruments;
- actively recruiting drafters, and continuing to find new ways to provide training in drafting more efficiently and effectively;
- continuing to build relationships with the APS so, together, we can deliver on the Government's legislation program.

Editorial changes

Drafting Direction 4.4 requires FPC to report each year on the FPC's editorial powers in the Annual Report for OPC.

Under Division 3 of Part 2 of Chapter 2 of the [Legislation Act 2003](#) (the **Legislation Act**), FPC may make minor editorial changes to an Act or instrument to correct an error, give effect to a misdescribed amendment, or bring the Act or instrument into line with legislative drafting practice. These changes must not alter the effect of the legislation.

During 2024-25, FPC exercised this power 153 times in 109 compilations. In some compilations more than one editorial change was made. A summary of the kinds of editorial changes made is as follows:

Item	Kind of editorial change	Number
1	Changes to capitalisation	1
2	Changes to grammar, syntax or the use of conjunctives or disjunctives	4
3	Changes to punctuation	13
4	Changes to spelling	2
5	Changes to typeface	3
6	Correct errors arising out of an amendment of an instrument	1
7	Correct typographical errors	6
8	Give effect to the misdescribed amendments as intended	72
9	Numbering or renumbering of provision	11
10	Removal of redundant text	21
11	Reordering of definitions	7
12	Updates to cross-references	1
13	Updates to references of a law or a provision	8
14	Updates to references to a person, body or other entity, or an office, position, place, document or thing	3
Total editorial changes		153

A report with details of all editorial changes made in 2024-25 can be found on the Legislation Register at <https://www.legislation.gov.au/help-and-resources/understanding-legislation/editorial-changes-reports>.

Instruments given unique names

Section 10 of the [Legislation Rule 2016](#) permits FPC to add a name to an unnamed instrument or document, or amend the name of an instrument or document that is not unique when it is lodged for registration.

This ensures that all registered instruments and documents on the Legislation Register are uniquely named and therefore easier to identify and find.

During 2024-25, FPC exercised this power for 7 instruments.

A report with details of all instruments given a unique name can be found on the Legislation Register at <https://www.legislation.gov.au/help-and-resources/understanding-legislation/unique-names-reports>.

Sunsetting legislative instruments

Under the Legislation Act, legislative instruments sunset automatically after 10 years unless action is taken to preserve them. This ensures that legislative instruments are kept up to date and only remain in force as long as they are required. Sunsetting is also an important mechanism to pursue clearer laws and reduce red tape.

OPC continues to work closely with agencies to manage the sunset of legislative instruments, including by:

- providing agencies and Parliament with lists of instruments due to sunset in 6, 12 and 18 months;
- drafting deferral certificates when instruments due to sunset are not able to be redrafted in sufficient time; and
- redrafting sunset instruments and reviewing sunset instruments that have been redrafted by agencies.

In 2024-25, 2 lists of instruments due to sunset in 18 months were prepared for the Attorney-General to table in Parliament in accordance with the Legislation Act.

Encouraging high standards in the drafting of legislative and notifiable instruments

In order to encourage high standards in the drafting legislative instruments and notifiable instruments, FPC has an obligation under section 16 of the Legislation Act to

promote the legal effectiveness, clarity, and intelligibility, of legislative instruments and notifiable instruments to anticipated users.

In relation to instruments drafted by OPC, we have a strong focus on quality. This quality relies on both the significant focus we have on training drafters through our pairing system, as well as high quality internal checking by drafters and editors.

During 2024-25, in relation to instruments drafted outside OPC, FPC fulfilled her obligation under section 16 of the Legislation Act by:

- having OPC drafters draft tied legislative instruments and some billable instruments; and
- reviewing instruments for other agencies; and
- providing client advisers to offer quick, informal advice about drafting matters; and
- providing guidance to agencies through access to instrument templates, Drafting Directions and the Instruments Handbook on the OPC's website; and
- continuing to provide Instrument Fact Sheets and other supporting material, instrument drafting material and instructing guidance material; and
- conducting 2 Community of Practice training sessions for instrument drafters outside OPC; and
- having Publications staff work with agencies to identify issues at the time of registering legislative and notifiable instruments; and
- using FPC editorial and other powers to correct minor errors with instruments; and
- providing 11 Legislation Process Courses, 11 Legislative Design Courses, 3 Instruments Drafting Course One and 3 Instruments Drafting Course Two, with a total of 1003 participants across all 28 courses.

Finally, FPC also continued to assist in preventing the inappropriate use of gender-specific language in legislative instruments through guidance provided to agencies in the Instruments Handbook and monitoring of the use of gender-specific language through reporting by agencies at the time of registration.

No inappropriate use of gender-specific language was identified in instruments that had already been made and therefore no notification was required under subsection 16(3) of the Legislation Act.

Chapter 4: Management and accountability

Corporate governance

OPC's governance framework supports us to provide strategic direction, ensure we achieve our purposes, manage risks and use resources responsibly and with accountability.

Governance committees

There are a number of key committees that support FPC.

Senior Management Team

FPC takes responsibility for most of the decision-making within OPC on strategic and high-level management issues. FPC is assisted by the other members of the Senior Management Team (**SMT**) which meets weekly.

The SMT consists of the following:

- FPC (Ms Meredith Leigh);
- Second Parliamentary Counsel (Ms Bronwyn Livermore);
- Second Parliamentary Counsel (Ms Rebecca Considine);
- General Manager Publishing (Ms Aasha Swift);
- General Manager Corporate Services (Mr Steve Campbell from 1 July 2024 to 16 June 2025) and Acting General Manager (Mr Lawrence Hosking from 16 June 2025 to 30 June 2025);
- one Band 2 Senior Executive Service (**SES**) officer who rotates through the SMT.

Throughout the year, the SMT focussed on the following:

- our people;
- risk management;
- business continuity;
- the Federal Register of Legislation;

- governance, policies, procedures and guidelines;
- ICT;
- security;
- finance.

Audit and Risk Committee

The SMT is supported by the Audit and Risk Committee which brings an external perspective to OPC's operations. There are three members on OPC's Audit and Risk Committee.

Details of the Committee members can be found in the table below.

Member's Name	Qualifications, knowledge, skills or experience (include formal and informal as relevant)	No. of meetings attended / total no. of meetings	Total annual remuneration
Jeff Lamond PSM (Chair to April 2025)	Mr Lamond has a formal economics and accounting qualifications with a graduate qualification in legal studies Mr Lamond spent 34 years employed in the public service with 13 years at SES level and 6 and a half years as the APS Merit Protection Commissioner. Mr Lamond has managed his own consultancy since 2008 covering employment, values and ethics and personnel policy. He served for 10 years as Internal Ombudsman in two agencies addressing personnel, entitlements and management issues. Mr Lamond has substantial experience with Audit Committees having served as an independent member and Chair on a number of Audit and Risk Committees for a range of Australian Government Agencies.	5/5	\$6,160.00
Paul Allen (Independent Member February to April 2025. Chair - Current)	Mr Allen is member of the Australian Institute of Company Directors as well as the Institute of Internal Auditors and a Fellow of CPA Australia. Mr Allen has extensive experience having provided audit, risk and assurance services	2/2	\$2,640.00

to Commonwealth, State and Local governments for over the past 30 years.

Mr Allen has substantial Board and Audit Committees experience having served as an independent member and Chair.

Maria Storti (Independent member - February 2021 to January 2025)	Ms Storti is a Chartered Accountant, and a Fellow of the Australian Institute of Company Directors, with a Master of Business Administration and holds multiple degrees in economics. Ms Storti was a former Ernst & Young (EY) advisory partner and has worked with professional services firm PriceWaterhouseCoopers (PwC) in the areas of audit, consultancy and risk. Ms Storti has also held senior executive roles in various sectors, including government and education.	3/3	\$1,999.25
Nick Stanton (Independent member - February 2021 to current)	Mr Stanton is a Fellow of Certified Practicing Accountant and holds a Commerce and Business Administration Degree. Mr Stanton has over 20 years' experience in Government accounting and is currently the Chief Financial Officer at the Department of Veterans' Affairs.	5/5	\$0

OPC's Audit and Risk Committee Charter is available on OPC's website (<https://www.opc.gov.au/sites/default/files/s02ee355.v31.pdf>).

Workplace Consultative Committee

OPC places importance on engaging with staff. The main forum for staff consultation with staff is the Workplace Consultative Committee (**WCC**) which meets every 2 months. Our WCC also operates as our Health and Safety Committee for the purposes of the [Work Health and Safety Act 2011 \(WHS Act\)](#).

The membership of the WCC consists of the members of the SMT and 5 employee representatives. The WCC is also attended by the Health and Safety Representative.

Other committees

The SMT is supported by a number of employee committees:

- the People Committee; and
- the Business Operations and Innovation Committee; and

- the Joint Publications and Drafting Working Group; and
- the Information Governance Committee.

The Business Operations and Innovation Committee provides support to OPC in relation to business operations. The People Committee provides support to OPC in relation to our people. The Joint Publications and Drafting Working Group brings our drafters and publications staff together to work collaboratively on projects of joint significance. The Information Governance Committee provides support to OPC by overseeing information management and governance. It ensures our information assets are well-managed, risks are monitored, and policies and systems promote integrity and transparency.

Corporate planning

The corporate plan, developed for the purposes of paragraph 35(1)(b) of the [Public Governance, Performance and Accountability Act 2013](#), is an important part of our strategic planning. It allows us to think about our priorities, how we measure our success, and what challenges we might face.

Risk management

Risk management is an important focus for OPC. We continue to reflect on a regular basis on our current enterprise level risks as well as looking to identify any emerging risks. Our enterprise level risks allow the SMT to focus on significant strategic risks impacts for OPC, while ensuring that all staff are engaged with risk at an operational level.

Fraud and corruption prevention and control

OPC has in place appropriate fraud and corruption prevention, detection, investigation, reporting and data collection procedures and processes that meet OPC's specific needs and comply with the Commonwealth Fraud and Corruption Control Framework.

OPC has in place a fraud and corruption control policy, risk assessment and control plan. These measures are designed to prevent, detect, investigate, and manage instances of fraud and corruption in accordance with OPC's requirements. The policy complies with the Commonwealth Fraud and Corruption Control Framework for the 2024-25 financial year, with OPC having reviewed the policy, assessment and plan in 2024-25. No additional fraud or corruption control initiatives were undertaken as a result of the review. All reasonable measures were taken to deal appropriately with fraud and corruption.

Internal audit

Our system of internal audit provides a third line of defence in bringing external expertise and objectivity to our operations.

During 2024-25, internal audits were conducted in relation to:

- Procurement and Contract Management, to assess the effectiveness and efficiency of OPC's procurement and contract management practices.
- Nimbus Program - Value-for-money compliance, to evaluate the effectiveness of OPC's "value for money" compliance for procurements associated with the Nimbus Program against the requirements of the Commonwealth Procurement Rules (CPRs).

Maintenance of ethical standards

OPC has taken steps to ensure that staff are aware of their rights and obligations under the [*Public Governance, Performance and Accountability Act 2013*](#) and [*Public Service Act 1999*](#), such as the following:

- Instituting, during 2024-2025, a comprehensive awareness and communication plan to cover all aspects of integrity, prepared through collaboration with our People Committee and with reference to the Commonwealth Integrity Maturity Framework;
- determining policies relating to breaches of the APS Code of Conduct, and for dealing with public interest disclosures;
- maintaining our annual practice of making declarations regarding material personal interests and raising awareness of mechanisms for reporting and managing conflicts of interest. An improved mechanism for managing conflicts of interest during recruitment selection processes was introduced during 2024-2025;
- ensuring the APS Values, Code of Conduct, Accountable Authority Instructions and other material relevant to ethical conduct are incorporated, as appropriate, into OPC policies and guidelines;
- in particular, during 2024-2025, promoting the new APS value of Stewardship;
- including the relevant material during induction programs from new employees;
- setting high ethical standards on the acceptance of gifts and hospitality which applies equally to members of the SMT and to other staff.

External scrutiny

On 18 January 2024, the Australian Law Reform Commission's Final Report on Confronting Complexity: Reforming Corporations and Financial Services Legislation was tabled in the Parliament. *The Treasury Laws Amendment (2023 Law Improvement Package No. 1) Bill 2023*, introduced on 14 June 2023, is a substantial law reform project looking to improve the navigability and readability of the Corporations Legislation, and implement recommendations from Interim Reports A and B. A number of recommendations in the Final Report relate to OPC, which we will continue to work towards implementing. One of the recommendations, regarding establishing a Community of Practice for those involved in preparing legislative drafting instructions, has been implemented.

There have been no judicial decisions, or decisions of administrative tribunals or the Australian Information Commissioner that have had, or may have, a significant effect on the operations of OPC.

There have been no reports on the operations of OPC by the Auditor-General (other than the report on financial statements), a parliamentary committee or the Commonwealth Ombudsman.

There were no capability reviews released concerning OPC during the period.

Chapter 5: Management of human resources

Assessment of OPC's effectiveness in developing employees

OPC's effectiveness in achieving its objectives relies on the effectiveness and capability of our people. Accordingly, we value our people, we listen to our people, we support our people, and we invest in our people.

Our Values

OPC's values build on the APS values, and were co-designed with our people. They are:

- **We are trusted:** we are respected as reliable and honest experts.
- **We are professional:** we deliver accurate, thorough and informed work to a high standard.
- **We are responsive:** we are adaptable and timely in delivering outcomes.
- **We are collaborative:** we work together to achieve shared outcomes.

In 2024-25, our values were promoted by the continuation of our annual values awards, which recognise and celebrate people whose activities have epitomised OPC values during the year.

Inclusion and diversity

Our consultation and engagement framework provides the foundation for a culture that supports the involvement of all our people. It works on the basis that we all, irrespective of our position, workgroup or level, have a responsibility and accountability to:

- uphold our values;
- provide each other with feedback;
- consult and engage with colleagues on matters which are of interest and affect them;

- build collaborative behaviours and capacities in our day-to-day work.

Inclusion occurs informally through social events, some of which are supported by our active social club, and more formally through team and workgroup meetings. The workgroups are set up to support a range of business improvement projects, such as the SES Performance Leadership Framework Reference Group. We consult through formal committees - the Workplace Consultative Committee (which encompasses our Health and Safety Committee), the Joint Publications and Drafting Working Group, the Business Operations and Innovation Committee and the People Committee - in which our people are encouraged to participate.

In November 2024, we republished our Diversity and Inclusion Strategy in order to support all our people to bring their whole selves to work. It aims to maintain OPC as a place where our people feel respected and valued, our workplaces are safe, our workforce is diverse and our culture is inclusive.

Our strategy is working. In the 2025 Employee Census, 90% of respondents agreed that OPC is committed to, and actively promotes, a diverse and inclusive culture.

In order to implement our Reflect Reconciliation Action Plan (**Reflect RAP**), we have maintained an active and enthusiastic Reconciliation Action Plan Working Group (**RAPWG**), and with their support are making steady progress in achieving action items and the Reconciliation Action Plan goals.

During 2024-2025, we:

- hosted a presentation by James Gaetani on Statutory Recognition of Indigenous Law;
- continued regular meetings with our RAPWG to monitor the implementation of our Reflect RAP;
- developed our Innovate RAP which has now been submitted to Reconciliation Australia and is almost finalised;
- promoted and attended the Power Of First Nations Leadership Webinar hosted by the Diversity Council of Australia;
- commemorated National Sorry Day;
- continued celebrating National Reconciliation Week and NAIDOC Week, which included encouraging all staff members to participate in various events;
- continued opening meetings and other formal gatherings with an Acknowledgement of Country in English or Ngunnawal language;

- continued facilitating Acknowledgement of Country Ngunnawal language training to increase the number of staff members able to provide the Acknowledgement of Country in Ngunnawal language;
- continued to offer Cultural Competency training to our staff.

Despite this, our attempts to recruit employees who identify as Aboriginal and or Torres Strait Islander have not been successful, and we have no employees from this group. This is a designated priority for the RAPWG via our Innovate RAP.

Our diversity has been celebrated throughout 2024-25 by combining social events with celebrations and the promotion of International Mother Language Day, Neurodiversity Celebration Week, ANZAC Day, International Day Against LGBTQIA+ Discrimination, Pride Month, International Non-Binary People's Day, Wear it Purple Day, World Mental Health Day, International Men's Day and International Day of People with Disability. We have also maintained a focus on inclusion of mental health and wellbeing through our Healthier Work activities.

We report annually on our performance against six Gender Equality Indicators (GEI) as required by the *Workplace Gender Equality Act 2012*, of which OPC has achieved strong results already against 5 of the 6 indicators. Overall, at 30 June 2025, 65% of employees were female, 1% non-binary and 34% male.

We have yet to achieve GEI 3 – equal remuneration between women and men, which refers to the gender pay gap. Despite most of our senior positions being occupied by women, analysis of the data reveals that the primary driver of our gender pay gap is the low number of men employed in the lower pay quartiles. The action we are taking to address our gender pay gap is outlined in the employer statement on our website.

Our long-standing pattern of employing an equal number of women in higher paid, senior professional positions is one of which we are proud. The pattern of employing predominantly women in lower paid, administrative positions reflects current community norms.

Feedback culture

OPC maintains a strong performance feedback culture. Sharing performance feedback in an environment that promotes professional growth, collaboration and achievement is the key to successful individual performance, which forms the basis for attaining team and organisational objectives. We understand a feedback culture to be an environment where there is a widespread everyday habit of seeking and sharing feedback.

In 2024-25, we continued embedding our contemporary performance management approach (the ACE Program), co-designed with our people, which focuses on clarity of expectations, recognition of achievements, and support for growth.

We provide support for our people to take ownership of seeking the feedback they need for growth in both their current roles and for their careers.

Investing in capability

We recognise that to succeed in an environment where change is rapid, complex and ever present, people need to not only develop new skills rapidly, but also new mind sets and capabilities. We encourage this, with the expectation that our people look to continuously learn, discover, grow and develop throughout their career.

Technical drafting expertise

We take pride in the exceptionally high quality of the professional work done by our drafters and are committed to seeing that high standard maintained. Technical drafting expertise is taught to new assistant drafters through a teams system, where they work in a 2 or 3 person team with an experienced senior drafter. New assistant drafters may also be supported to undertake a pre-admission legal practice course.

On-the-job training of the assistant drafters involves the undertaking of a range of activities which vary depending on the nature and urgency of the work allocated to the team, and that stage at which the assistant drafter's skill have developed. The detailed and targeted feedback that is given as part of the teams system is one of the most effective ways of learning drafting skills and is the most integral part of the training for assistant drafters. Each assistant drafter is allocated an APC Development Manager (a SES Band 2 drafter) to oversee and support their development over the course of their career. During the year, work began to develop a drafting curriculum to formalise and make more efficient the delivery of training, in a collaborative project with the Parliamentary Counsel's Committee.

In addition, all drafters are encouraged to undertake continuing professional development to expand, refresh and maintain the currency of their legal knowledge and drafting skills, including through an internal program providing training in drafting matters, which in future years will include curriculum topics.

Technical publications expertise

The Publications Training Program is a formal program based on contemporary best practice. It is designed to introduce new Publications employees to the technical

aspects of our work in a scaffolded way that builds on the knowledge they acquire moving through its various stages.

The primary objectives of the program are to build foundational skills and a broad understanding of our work, to ensure employees feel confident in delivering that work, and to establish and grow collaborative behaviours that empower employees to seek solutions. The program provides an intended trajectory beginning with core components of the Publication group's work before allowing for individual development in ad hoc areas of interest in accordance with business needs.

Training is delivered in small groups and follows the gradual release of responsibility training method commonly described as "I do, we do, you do", and embeds a variety of self- and peer-review throughout. Existing employees are encouraged to use the program as a tool to assess their comfort level with various work tasks and as a roadmap for potential future development.

Technical Corporate Services expertise

While most members of our corporate services group bring years of expertise when they join OPC, and many bring formal qualifications, we encourage continued professional growth. Support is available for ongoing technical development through short courses and formal qualifications.

Integrity training

The *Louder Than Words: An APS Integrity Action Plan* final report of the Australian Public Service Integrity Taskforce was released in November 2023, and included a recommendation that all SES (particularly those newly promoted) undertake the APS Academy's SES Integrity Masterclass to increase their understanding of:

- the expectations and accountabilities of leading in the APS; and
- how to exercise integrity and ethical decision making in all aspects of their work.

During 2024-2025, OPC completed training of our SES officers in the APS Academy's SES Integrity Masterclass. The APS Academy program is a requirement for all new SES officers. In the 2025 Employee Census, 95% of our respondents agreed that the culture at OPC supports people to act with integrity.

Targeted development

Employees are encouraged to identify and actively pursue opportunities to meet development needs in their current roles, and to aid in future opportunities. This can

include development to support enhancement in the areas covered by OPC's core capabilities. Studies Assistance is available for formal programs of study leading to a qualification.

Flexible work

We recognise that work is only one part of our lives, and that flexibility is important to achieve a good work-life. Our approach to flexible work arrangements takes into account the diverse circumstances of individuals, and balances it with our commitment to maintaining a vibrant, healthy workplace culture.

Our role specific arrangements rely on trust between supervisors and their staff and a demonstration that work outcomes continue to be met. Flexibility is enabled by our culture, behaviours, systems, processes and services (including access to technology), the individual's capacity to work independently and their ability to actively contribute to the workplace.

Flexible working options include:

- A hybrid working model, where our people work some days at home under an agreed arrangement, and some days in the office. This option is used by 51% of our people.
- Flextime, which allows us to set our own patterns of attendance at work within specified limits (APS 1-6 employees). This option is used by 40% of our people.
- Flexible working hours, where we manage our working hours in a flexible way on an ad hoc or longer term basis, and to manage heavy workloads (Executive Level and SES employees). This option is used by 60% of our people.
- Part-time hours, which suit those of us who wish or need to work less than 37.5 hours per week. This option is used by 25% of our people.
- Compressed work weeks, where full time work is undertaken in less than 5 days per week on average by working longer days. This option is used by 10% of our people.

Staffing statistics

The staffing statistics for OPC at 30 June 2025 are in Appendix B.

Coverage of enterprise agreements and *Public Service Act 1999* subsection 24(1) determinations

All non-SES employees (103 employees) are covered by an Enterprise Agreement which commenced on 27 February 2024.

OPC has used Individual Flexibility Arrangements since at least 2014 to provide benefits to both the Office and individual employees. None of the Individual Flexibility Arrangements provided by OPC are dependent on performance. During 2024-25, 12 non-SES employees received enhanced conditions of employment under Individual Flexibility Arrangements, many of which included additional remuneration.

SES employees (25 employees) are each covered by an individual determination made under subsection 24(1) of the *Public Service Act 1999* which commenced on the later of 5 July 2024, or the date on which the employee commenced in their SES role, and updated from time to time.

Executive remuneration

Remuneration for SES employees (25 employees) was provided consistent with Policy No. 7.3 OPC SES Remuneration Framework.

Disclosure of executive remuneration financial information for 2024-25 in accordance with the *Public Governance, Performance and Accountability Rule 2014* (the **PGPA Rule**) is set out in Appendix E.

Benefits

We provide a range of benefits in addition to our salaries including the following:

- employees receive generous superannuation through the Commonwealth Superannuation Corporation or a superannuation fund of their choice;
- employees who maintain the ability to work from home, essential to our business continuity plan, may receive an allowance of \$35 a week to meet some of the costs of maintaining internet access and a private mobile phone used for official purposes while working from home;
- overtime payments, including a meal allowance, are available for APS 1-6 employees who work outside normal working hours to meet workload demands;

- employees who undertake additional workplace responsibilities to support a safe and inclusive culture may receive an allowance of \$19.09 a week;
- employees occupying eligible positions may receive an allowance of \$22.50 a week to cover some of the costs associated with a private mobile phone made available for OPC official purposes;
- all employees may access salary packaging for vehicles, child care and superannuation;
- employees may access subsidised parking, and SES employees may access free, onsite parking;
- SES employees may access an executive vehicle allowance of \$34,439. This allowance is indexed quarterly;
- all employees may access free annual influenza vaccinations;
- all employees may access support for annual health assessments up to \$200 per year;
- employees who need glasses to perform their work may receive support for the purchase of prescription eyewear of up to \$618 every two years, and for the costs of eye tests;
- all employees may access free, confidential support from organisational psychologists through our Employee Assistance Program.

Performance pay

There is no provision for performance pay for APS employees in OPC's Performance Management Programs.

Workplace Health and Safety

Workplace Health and Safety (**WHS**) continues to be a major area of focus for OPC.

During the year, the following initiatives were undertaken to ensure the health, safety and welfare of workers who carry out work for OPC:

- maintaining and reviewing a register of work health and safety risks, and monitoring the effectiveness of risk treatments;
- implementing safe systems of work for key work health and safety risks, including computer use, infectious illness, preventing sexual harassment, and fatigue;

- maintaining an active wellbeing program and platinum plus status with the Healthier Work Program;
- maintaining an active network of trained first aid officers;
- maintaining our status as a 'Breastfeeding Friendly Workplace';
- ensuring that workplace assessments are completed for all workers new to the office and the completion of a safety checklist for those working from home;
- providing influenza vaccinations for all workers;
- providing training for supervisors on their WHS obligations;
- consulting with workers through the Workplace Consultative Committee, which acts as our Health and Safety Committee.

Health and safety outcomes

The following outcomes were achieved as a result of initiatives taken during the year or in past years:

- there was an increased awareness of the importance of health, wellbeing and safety in the workplace as a result of a regular communication campaign and the Healthier Work Plan initiatives, with reports received about six minor injuries or illnesses, four medically treated injuries, two lost time injuries or illnesses and one hazard;
- staff survey results for 2025 showed a high level of satisfaction with health and wellbeing in the workplace. 85% of respondents believe OPC does a good job of promoting health and wellbeing, and 81% of respondents are satisfied with the policies and practices in place to help them manage their health and wellbeing (significantly higher than the APS average);
- the challenge of a heavy workload for OPC remains, with 29% of staff survey respondents indicating they feel burned out by their work, and 29% reporting they consistently work with unrealistic time pressures.

Notifiable incidents

There were no notifiable incidents during the year requiring notification under section 38 of the *Work Health and Safety Act 2011*.

Investigations

OPC has not been the subject of any investigation and no notices have been issued to OPC under Part 10 of the *Work Health and Safety Act 2011* during the year.

Chapter 6: Purchasing and consultants

Purchasing

OPC's procurement policies and practices reflect the principles in the *Commonwealth Procurement Rules*. We focus on obtaining value for money, engaging competition, efficient, effective, economical and ethical use of government resources, accountability, transparency in all our business transactions and compliance with other Australian Government policies.

OPC has complied with the requirements of the Australian Government's Digital Business Plan, and is capable of sending and receiving e-Invoices.

OPC has complied with the core policies and practices as identified in the *Commonwealth Procurement Rules* and OPC's Accountable Authority Instructions and Office Procedural Circulars.

OPC's Annual Procurement Plan is reviewed annually and published on the AusTender website at <http://www.tenders.gov.au/>.

Procurement initiatives to support small business

OPC supports small business participation in the Australian Government procurement market. OPC's measures to support small business enterprises include:

- complying with the Commonwealth Procurement Framework; and
- using standardised contracts for low-risk procurements under \$200,000.

Small and Medium Enterprises (**SMEs**) and Small Enterprise participation statistics are available on the Department of Finance's website at <https://www.finance.gov.au/government/procurement/statistics-australian-government-procurement-contracts->.

OPC recognises the importance of ensuring that small businesses are paid on time, complying with the government's Supplier Pay On Time or Pay Interest Policy. The

results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website (<http://treasury.gov.au/>).

OPC supports the goals of the government's Indigenous Procurement Policy. This is reflected in the Indigenous Procurement Policy procurement statistics. Further details are available on the National Indigenous Australians Agency website (<http://niaa.gov.au/>).

Reportable consultancy contracts

OPC engages consultants where it lacks specialist expertise or when independent research, review or assessment is required. Consultants are typically engaged to investigate or diagnose a defined issue or problem, carry out defined reviews or evaluations, provide independent advice and information and develop solutions to assist OPC's decision-making. Prior to engaging reportable consultants, OPC takes into account the skills and resources required for the task, the skills available internally, and the cost-effectiveness of engaging external expertise. The decision to engage a consultant is made in accordance with the [Public Governance, Performance and Accountability Act 2013](#) and related regulations including the *Commonwealth Procurement Rules* and relevant internal policies.

Annual reports contain information about actual expenditure on contracts for consultancies. Information on the value of reportable consultancy contracts is available on the AusTender website (<http://tenders.gov.au/>).

During 2024-25, 2 new consultancy contracts were entered into involving total actual expenditure of \$0.041m. In addition, 3 ongoing consultancy contracts were active during the period, involving total actual expenditure of \$0.165m.

Details of the new and ongoing reportable consultancy contracts entered into during 2024-25 are shown in the following tables.

Expenditure on Reportable Consultancy Contracts Current Report Period (2024-25)	Number	Expenditure \$ (GST inc)
New contracts entered into during the reporting period	2	\$40,832
Ongoing contracts entered into during a previous reporting period	3	\$165,476
Total	5	\$206,308

Organisations Receiving a Share of Reportable Consultancy Contract Expenditure Current Report Period (2024-25)	Expenditure \$ (GST inc)
Bellchambers Barrett (ABN 14 942 509 138)	\$118,918
Bespoke Change Pty Ltd (ABN 72 653 610 970)	\$43,959
Vision Australia (ABN 67 108 391 831)	\$40,832
MSDC Consulting (ABN 61 123 239 903)	\$2,599

Reportable non-consultancy contracts

Annual reports contain information about actual expenditure on reportable consultancy contracts and reportable non-consultancy contracts. Information on the value of reportable consultancy contracts and reportable non-consultancy contracts is available on the AusTender website (<http://tenders.gov.au/>).

During 2024-25, 17 new non-consultancy contracts were entered into involving total actual expenditure of \$0.919m. In addition, 8 ongoing non-consultancy contracts were active during the period, involving total actual expenditure of \$1.544m.

No contracts of \$100,000 or more (GST Inc.) were entered into during 2024-25 that did not provide for the Auditor-General to have access to the contractor's premises where appropriate.

Details of the new and ongoing reportable non-consultancy contracts entered into in 2024-25 are shown in the following tables.

Expenditure on Reportable Non-Consultancy Contracts Current Report Period (2024-25)	Number	Expenditure \$ (GST inc)
New contracts entered into during the reporting period	17	\$918,965
Ongoing contracts entered into during a previous reporting period	8	\$1,543,994
Total	25	\$2,462,959

Organisations Receiving a Share of Reportable Non-Consultancy Contract Expenditure Current Report Period (2024-25)	Expenditure \$ (GST inc)
Relatbl Recruiting Pty Ltd (ABN 28 632 957 478)	\$702,380
Infront Systems Pty Ltd (ABN 72 084 698 699)	\$398,571
KRIS Security Pty Ltd (ABN 77 658 037 275)	\$309,954
Hi-Tech Group Australia (ABN 41 062 067 878)	\$294,852
Peoplebank Australia Ltd (ABN 42 003 995 748)	\$270,794

Chapter 7: Miscellaneous

Advertising and market research etc.

Under section 311A of the [Commonwealth Electoral Act 1918](#), (**the Electoral Act**) OPC is required to disclose payments of \$14,500 or more (inclusive of GST) to specific types of organisations. These organisations are advertising agencies, market research organisations, polling organisations, media advertising organisations and direct mail organisations.

During 2024–25, vacant positions in OPC were advertised on recruitment sites through the government’s master advertising agency including, Universal McCann, LinkedIn, Seek and the Koori Mail. Other than for recruitment, no money was paid by, or on behalf of, OPC to any other advertising agency, market research organisation, polling organisation, direct mail organisation or media advertising organisation.

Disability reporting

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 on their website at www.apsc.gov.au.

Freedom of information

Entities subject to the *Freedom of Information Act 1982* (**FOI Act**) are required to publish information to the public as part of the Information Publication Scheme (**IPS**). This requirement is set out in section 8 of the FOI Act. Each agency must display a plan on its website showing what information it publishes in accordance with the IPS requirements. OPC’s Information Publication Scheme plan is available on OPC’s website (<https://www.opc.gov.au/corporate-information/foi-ips-pid/information-publication-scheme>).

Ecologically sustainable development and environmental performance

Reporting required by section 516A of the [Environment Protection and Biodiversity Conservation Act 1999](#) (**EPBC Act**) is set out in Appendix C.

Additional information

The contact officer for additional information about OPC is the A/g General Manager Corporate Services, Mr Lawrence Hosking, who can be contacted by telephone on (02) 6120 1451 and by email at corporate@opc.gov.au.

OPC's website address is <https://www.opc.gov.au/>. The Annual Reports can be found on OPC's website (<https://www.opc.gov.au/corporate-reporting/annual-reports>).

Appendix A: Entity resource statement and expenses by outcome

Entity resource statement

	Actual available appropriation 2024-25 \$'000	Payments made 2024-25 \$'000	Balance remaining 2024-25 \$'000
ORDINARY ANNUAL SERVICES			
Departmental appropriation			
Prior year appropriations	20,596	20,456	140
Departmental appropriation ¹	23,711	12,873	10,838
S74 retained revenue receipts	9,928	-	9,928
Total ordinary annual services	54,835	33,328	20,906
OTHER SERVICES - NON-OPERATING			
Departmental appropriation			
Prior year appropriations	700	-	700
Departmental appropriation	600	-	600
Total other services - non-operating	1,300	-	1,300
Total net resourcing and payments for entity	55,535	33,328	22,206

¹ Includes an amount of \$0.517 million for the Departmental Capital Budget. For accounting purposes, this amount has been designated as 'contributions by owners'.

Expenses for Outcome 1

Outcome 1-A body of Commonwealth laws and instruments that give effect to intended policy, and that are coherent, readable and readily accessible, through the drafting and publication of those laws and instruments	Budget 2024-25 \$'000	Actual expenses 2024-25 \$'000	Variance 2024-25 \$'000
	(a)	(b)	(a) - (b)
Program 1.1: Legislative drafting and publication			
DEPARTMENTAL EXPENSES			
Ordinary annual services (Appropriation Bill No. 1, and Supply Act No. 3)	23,194	23,450	(256)
Retained revenue receipts (section 74)	6,971	8,974	(2,003)
Expenses not requiring appropriation in the budget year	804	568	236
Total for Program 1.1	30,969	32,992	(2,023)
Total expenses for Outcome 1	30,969	32,992	(2,023)
		Actual 2023-24	Actual 2024-25
Average staffing level (number)		104	117

Appendix B: Staffing statistics and salary ranges

Headcount

The numbers of employees referred to in this Appendix are determined by headcount.

Employment Arrangements as at 30 June 2025

Category	SES	Non-SES	Total
OPC Enterprise Agreement 2024-2027	0	103	103
Individual determinations made under the <i>Public Service Act 1999</i> s24 (1)	25	0	25
Total			128

APS Employees by full-time and part-time status as at 30 June 2025

Category	Full Time Ongoing	Part time Ongoing	Total Ongoing	Full Time Non- Ongoing	Part time Non- Ongoing	Total Non- Ongoing	Total
SES 3	0	0	0	0	0	0	0
SES 2	4	1	5	0	0	0	5
SES 1	14	6	20	0	0	0	20
EL 2	26	5	31	0	0	0	31
EL 1	15	6	21	0	0	0	21
APS 6	11	5	16	0	0	0	16
APS 5	18	7	25	1	1	2	27
APS 4	8	0	8	0	0	0	8
APS 3	0	0	0	0	0	0	0
APS 2	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0
Other	3	0	3	0	0	0	3
Total	99	30	129	1	1	2	131

Notes: APS6, EL1, and EL2 include Assistant Parliamentary Counsel.

APS Employment Performance Pay by class level as at 30 June 2025

Category	Number of employees	Aggregated of all payments made	Average of all payments made	Minimum payment made to employees	Maximum payment made to employees
SES 3	0	0	0	0	0
SES 2	5	0	0	0	0
SES 1	20	0	0	0	0
EL 2	31	0	0	0	0
EL 1	21	0	0	0	0
APS 6	16	0	0	0	0
APS 5	27	0	0	0	0
APS 4	8	0	0	0	0
APS 3	0	0	0	0	0
APS 2	0	0	0	0	0
APS 1	0	0	0	0	0
Other	3	0	0	0	0
Total	131	0	0	0	0

Notes: APS6, EL1, and EL2 include Assistant Parliamentary Counsel.

APS Employment type by location as at 30 June 2025

Category	Ongoing	Non-ongoing	Total
NSW	0	0	0
Qld	0	0	0
SA	0	0	0
Tas	0	0	0
Vic	0	0	0
WA	0	0	0
ACT	129	2	131
NT	0	0	0
External Territories	0	0	0
Overseas	0	0	0
Total	129	2	131

Notes: APS6, EL1, and EL2 include Assistant Parliamentary Counsel.

All ongoing employees as at 30 June 2025

Category	Man/ Male - Full time	Man/ Male - Part time	Man/ Male - Total	Woman /Female - Full time	Woman /Female - Part time	Woman /Female - Total	Non- binary - Full time	Non- binary - Part time	Non- binary - Total	Prefers not to answer - Full time	Prefers not to answer - Part time	Prefers not to answer - Total	Uses a different term - Full time	Uses a different term - Part time	Uses a different term - Total	Total
NSW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Qld	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACT	37	8	45	61	22	83	1	0	1	0	0	0	0	0	0	129
NT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
External	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	37	8	45	61	22	83	1	0	1	0	0	0	0	0	0	129

Notes: APS6, EL1, and EL2 include Assistant Parliamentary Counsel.

All non-ongoing employees as at 30 June 2025

[illegible]

APS ongoing employees as at 30 June 2025

Category	Man/ Male - Full time	Man/ Male - Part time	Man/ Male - Total	Woman /Female - Full time	Woman /Female - Part time	Woman /Female - Total	Non- binary - Full time	Non- binary - Part time	Non- binary - Total	Prefers not to answer - Full time	Prefers not to answer - Part time	Prefers not to answer - Total	Uses a different term - Full time	Uses a different term - Part time	Uses a different term - Total	Total
SES 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 2	1	0	1	3	1	4	0	0	0	0	0	0	0	0	0	5
SES 1	7	5	12	7	1	8	0	0	0	0	0	0	0	0	0	20
EL 2	14	1	15	12	4	16	0	0	0	0	0	0	0	0	0	31
EL1	2	0	2	13	6	19	0	0	0	0	0	0	0	0	0	21
APS 6	3	1	4	8	4	12	0	0	0	0	0	0	0	0	0	16
APS 5	6	1	7	11	6	17	1	0	1	0	0	0	0	0	0	25
APS 4	4	0	4	4	0	4	0	0	0	0	0	0	0	0	0	8
APS 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	3	0	3	0	0	0	0	0	0	0	0	0	3
Total	37	8	45	61	22	83	1	0	1	0	0	0	0	0	0	129

Notes: APS6, EL1, and EL2 include Assistant Parliamentary Counsel.

APS non-ongoing employees as at 30 June 2025

[illegible]

APS employment salary ranges by class level as at 30 June 2025

Category	Minimum (\$)	Maximum (\$)
SES 3		
SES 2	\$237,007	\$301,732
SES 1	\$194,497	\$233,506
EL 2	\$141,423	\$170,260
EL 1	\$122,946	\$149,287
APS 6	\$96,747	\$111,136
APS 5	\$89,573	\$94,986
APS 4	\$80,309	\$87,198
APS 3	\$72,056	\$77,772
APS 2	\$63,261	\$70,154
APS 1	\$55,901	\$61,781
Other		
Minimum/Maximum range	\$55,901	\$301,732

Appendix C: Reporting required by section 516A of the *Environment Protection and Biodiversity Conservation Act 1999*

How OPC's activities accorded with principles of ecologically sustainable development

OPC's activities are fully described in Chapter 1 of this report.

Given that OPC did not administer any legislation during the year and OPC's activities were undertaken largely on the instructions of clients, there was little scope for OPC's activities to give effect to the principles of ecologically sustainable development listed in section 3A of the *Environment Protection and Biodiversity Conservation Act 1999*.

However, OPC drafters may draw the attention of instructors of draft legislation to the long-term and short-term ecological implications of legislation embodying their instructions. This accords with the first of the principles listed in that section: "decision-making processes should effectively integrate both long-term and short-term economic, environmental, social and equitable considerations".

Appropriations Acts outcome contributing to ecologically sustainable development

OPC has only one outcome under the Appropriation Acts: "A body of Commonwealth laws and instruments that give effect to intended policy, and that are coherent, readable and

readily accessible, through the drafting and publication of those laws and instruments.” It is difficult to conclude that this outcome makes any identifiable contribution to ecologically sustainable development.

Effect of OPC’s activities on the environment

OPC’s operations have direct and indirect effects on the environment, particularly through the use of energy, transport, office equipment and materials used in office equipment. The following table, which relates to some of those commodities in the year, gives an indication of those effects and a comparison with 2023-24.

	2024-25	2023-24	Comments
Building Performance			
NABERS Rating	5.5	5.5	Certified base building assessment for both 2023–24 and 2024–25.
OPC Tenancy Performance			OPC occupies a single floor of 2,770 m² with a lease term until September 2025. The lease includes a Green Lease Schedule (GLS) as required by government policy. Although OPC’s tenancy is not currently NABERS certified, it has an indicative rating of 5.0 stars. The current lease has no NABERS rating requirement. The new lease commencing September 2025 will incorporate a 5.5 star NABERS tenancy target.
Tenant Light and Power			
Total kWh	136,933	136,164	Consumption has increased by 0.5%. The increase is due to an increase in occupancy.
Green Power kWh	0	0*	
Total mj	492,957	490,190	
kWh per m ²	49.31	49.16	
mJ per m ²	177.51	176.96	
kW per ASL	1,404	1,116	Consumption per ASL in 2024-25 has increased by 4.8%. There is no target for energy intensity (per ASL) in the current APS Net Zero Strategy.
mJ per ASL	4,221	4,018	
Nominal Lighting Power Density (NLPD)			
Watts per m ²	-	5.0	This metric cannot be tracked this year.

Environmental Impacts

CO2 produced (tonnes)	95.9	92.6	This increase is driven by both a 0.5% increase in electricity consumption and a 6.9% increase in emissions factors per kWh of electricity consumed.
Purchase of copy paper (tonnes)	0.1	1.4	Paper consumption has decreased due to a reduction in producing hard copy documents.

**No green power was reported for FY24-25, the previous FY23-24 value of 13,616 has been deemed an error and has now been corrected.*

These figures do not include energy and paper used by the contractor engaged by OPC to print Bills for introduction into the Parliament.

Water usage for OPC’s tenancy is not separately metered.

Measures to minimise the effect of OPC’s activities on the environment

OPC’s workplace design maximises environmental sustainability, with a strong focus on access to natural light. The elongated floor plate has core services, meeting, utility and storage rooms inbound, allowing all employee workspaces to be located within 12 metres of the perimeter windows. The fit-out has been designed to complement the building’s environmental objectives including applying best practice in the selection of materials. Practical inclusions in the design include recycling provisions, use of natural and recycled materials, and plants for air quality and visual amenity.

The following measures were in place throughout the year to minimise the effect of OPC’s activities on the environment:

- considering energy efficiency when acquiring equipment;
- encouraging staff to use double-sided printing;
- publishing documents online to reduce the number of copies being printed;
- modifying work procedures to avoid paper use where practicable by, for example, editing documents on screen, using electronic forms of communication and filing documents in an electronic records management system;
- collecting toner cartridges, paper, glass, plastic and aluminium from the office for recycling;

- encouraging staff to turn off lights and office equipment when not in use;
- using lighting controls which have sensors and timers to automatically turn lights off if no activity is detected for a pre-programmed period of time.

APS Net Zero 2030 emissions reporting

APS Net Zero 2030 is the Government’s policy for the Australian Public Service (**APS**) to reduce its greenhouse gas emissions to net zero by 2030, and transparently report on its emissions. As part of the [Net Zero in Government Operations Strategy](#), non-corporate Commonwealth entities, corporate Commonwealth entities and Commonwealth companies are required to report on their operational greenhouse gas emissions.

The Greenhouse Gas Emissions Inventory presents greenhouse gas emissions over the 2024–25 period. Results are presented on the basis of Carbon Dioxide Equivalent (**CO2-e**) emissions. Greenhouse gas emissions have been calculated in line with the *Australian Public Service Emissions Reporting Framework*, consistent with the Whole-of-Australian Government approach as part of the APS Net Zero 2030 policy. Not all data sources were available at the time of the report and amendments to data may be required in future reports. Reporting on refrigerants is optional for 2024-25 and will be phased in over time as emissions reporting matures.

2024-25 GREENHOUSE GAS EMISSIONS INVENTORY- LOCATION-BASED METHOD

Emission Source	Scope 1 t CO2-e	Scope 2 t CO2-e	Scope 3 t CO2-e	Total t CO2-e
Electricity (Location Based Approach)	N/A	90.38	5.48	95.85
Natural Gas	-	N/A	-	-
Solid Waste^		N/A	-	-
Refrigerants	-	N/A	N/A	-
Fleet and Other Vehicles	-	N/A	-	-
Domestic Commercial Flights	N/A	N/A	9.99	9.99
Domestic Hire Car	N/A	N/A	-	-
Domestic Travel Accommodation	N/A	N/A	2.1	2.1

Other Energy	-	N/A	-	-
Total t CO ₂ -e	-	90.38	17.57	107.94

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

^Solid waste data was not available at the time of the report and amendments to data may be required in future reports. The quality of data is expected to improve over time as emissions reporting matures.

N/A = not applicable

2024-25 ELECTRICITY GREENHOUSE GAS EMISSIONS

Emission Source	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e	Electricity kWh
Electricity (Location Based Approach)	90.38	5.48	95.86	136,932.58
Market-based electricity emissions	2.55	0.35	2.90	3,142.60
	N/A	N/A	N/A	133,789.98
Renewable Power Percentage ¹	N/A	N/A	N/A	24,914.88
Jurisdictional Renewable Power	N/A	N/A	N/A	108,875.09
GreenPower ²	N/A	N/A	N/A	-
Large-scale generation certificates ²	N/A	N/A	N/A	-
Behind the meter solar ⁴	N/A	N/A	N/A	-
Total renewable electricity produced	N/A	N/A	N/A	-
Large-scale generation certificates ²	N/A	N/A	N/A	-
Behind the meter solar ⁴	N/A	N/A	N/A	-

Note: the table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO₂-e = Carbon Dioxide Equivalent. Electricity usage is measured in kilowatt hours (kWh).

¹ Listed as Mandatory renewables in 2023-24 Annual Reports. The renewable power percentage (RPP) accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target (RET).

² Listed as Voluntary renewables in 2023-24 Annual Reports.

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

⁴ Reporting behind the meter solar consumption and/or production is optional. The quality of data is expected to improve over time as emissions reporting matures.

Appendix D: Financial Statements 2024-2025

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INDEPENDENT AUDITOR'S REPORT

To the Attorney-General

Opinion

In my opinion, the financial statements of the Office of Parliamentary Counsel (the Entity) for the year ended 30 June 2025:

- (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 of 30 June 2025 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 2025 and for the year then ended:

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

Basis for opinion

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

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the First Parliamentary Counsel 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 First Parliamentary Counsel is also responsible for such internal control as the First Parliamentary Counsel 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 First Parliamentary Counsel 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 First Parliamentary Counsel is also

responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

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



Saminda Maddumahewa

Audit Principal

Delegate of the Auditor-General

Canberra

23 September 2025

Certification of Financial Statements

Statement by First Parliamentary Counsel and Chief Financial Officer

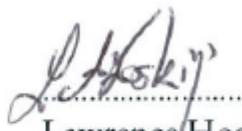
In our opinion the attached financial statements for the financial year ended 30 June 2025 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

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



Meredith Leigh
First Parliamentary Counsel

22 September 2025



Lawrence Hosking
Chief Financial Officer

22 September 2025

Financial Statements 2024-2025

OFFICE OF PARLIAMENTARY COUNSEL

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2.4 Interest Bearing Liabilities

3: Funding

3.1 Appropriations

3.2 Net Cash Appropriation Arrangements

4: People and Relationships

4.1 Employee Provisions

4.2 Key Management Personnel Remuneration

4.3 Related Party Disclosures

5: Managing Uncertainties

5.1 Financial Instruments

5.2 Fair Value Measurement

6: Other Information

6.1 Aggregate Assets and Liabilities

Statement of Comprehensive Income

for the period ended 30 June 2025

		2025	2024	Original Budget
	Notes	\$'000	\$'000	\$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	22,889	21,002	23,151
Suppliers	1.1B	7,394	6,283	4,994
Depreciation and amortisation	2.2A	2,564	2,585	2,799
Finance costs	1.1C	81	25	25
Write-down of non-financial assets	1.1D	64	-	-
Total expenses		32,992	29,895	30,969
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	8,888	6,873	6,971
Other revenue	1.2B	174	74	69
Total own-source revenue		9,062	6,947	7,040
Total own-source income		9,062	6,947	7,040
Net cost of services		(23,930)	(22,948)	(23,929)
Revenue from Government		23,194	20,973	23,194
Surplus/(Deficit) on continuing operations		(736)	(1,975)	(735)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		-	39	-
Total other comprehensive income		-	39	-
Total comprehensive income/(loss)		(736)	(1,936)	(735)

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

Statement of Financial Position

as at 30 June 2025

		2025	2024	Original Budget
	Notes	\$'000	\$'000	\$'000
ASSETS				
Financial assets				
Cash and cash equivalents		1,882	1,743	1,767
Trade and other receivables	2.1A	26,432	24,396	27,151
Total financial assets		28,314	26,139	28,918
Non-financial assets ¹				
Buildings	2.2A	16,025	2,653	1,948
Plant and equipment	2.2A	631	365	772
Computer software	2.2A	10,655	11,508	9,398
Prepayments		340	214	209
Total non-financial assets		27,651	14,740	12,327
Total assets		55,965	40,879	41,245
LIABILITIES				
Payables				
Suppliers	2.3A	495	639	355
Other payables	2.3B	6,663	5,771	6,831
Total payables		7,158	6,410	7,186
Interest bearing liabilities				
Leases	2.4A	15,151	1,704	258
Total interest bearing liabilities		15,151	1,704	258
Provisions				
Employee provisions	4.1A	8,613	8,103	7,633
Total provisions		8,613	8,103	7,633
Total liabilities		30,922	16,217	15,077
Net assets		25,043	24,662	26,168
EQUITY				
Contributed equity		11,899	10,782	11,899
Reserves		183	183	144
Retained surplus		12,961	13,697	14,125
Total equity		25,043	24,662	26,168

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

¹Right-of-use assets are included in the following line items: Buildings.

Statement of Changes in Equity

for the period ended 30 June 2025

	2025	2024	Original Budget
	\$'000	\$'000	\$'000
CONTRIBUTED EQUITY			
Opening balance as at 1 July			
Balance carried forward from previous period	10,782	9,575	10,782
Transactions with owners			
Contributions by owners			
Equity injection - Appropriations	600	700	600
Departmental capital budget	517	507	517
Total transactions with owners	1,117	1,207	1,117
Closing balance as at 30 June	11,899	10,782	11,899
RETAINED EARNINGS			
Opening balance as at 1 July			
Balance carried forward from previous period	13,697	15,672	14,860
Adjusted opening balance	13,697	15,672	14,860
Comprehensive income			
Surplus/(Deficit) for the period	(736)	(1,975)	(735)
Total comprehensive income	(736)	(1,975)	(735)
Closing balance as at 30 June	12,961	13,697	14,125
ASSET REVALUATION RESERVE			
Opening balance as at 1 July			
Balance carried forward from previous period	183	144	144
Comprehensive income			
Other comprehensive income	-	39	-
Total comprehensive income	-	39	-
Closing balance as at 30 June	183	183	144

Statement of Changes in Equity

for the period ended 30 June 2025

	2025	2024	Original Budget
	\$'000	\$'000	\$'000
TOTAL EQUITY			
Opening balance as at 1 July			
Balance carried forward from previous period	24,662	25,391	25,786
Adjusted opening balance	24,662	25,391	25,786
Comprehensive income			
Surplus/(Deficit) for the period	(736)	(1,975)	(735)
Other comprehensive income	-	39	-
Total comprehensive income	(736)	(1,936)	(735)
Transactions with owners			
Contributions by owners			
Equity injection - Appropriations	600	700	600
Departmental capital budget	517	507	517
Total transactions with owners	1,117	1,207	1,117
Closing balance as at 30 June	25,043	24,662	26,168

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

Cash Flow Statement

for the period ended 30 June 2025

	2025 \$'000	2024 \$'000	Original Budget \$'000
OPERATING ACTIVITIES			
Cash received			
Appropriations	32,342	29,714	22,150
Sale of goods and rendering of services	8,400	7,515	7,704
GST received	969	824	-
Other	85	6	-
Total cash received	41,796	38,059	29,854
Cash used			
Employees	22,208	20,470	23,151
Suppliers	8,461	6,820	4,925
Interest payments on lease liabilities	81	25	25
GST paid	130	109	-
Section 74 receipts transferred to OPA	9,928	8,230	-
Total cash used	40,808	35,654	28,101
Net cash from operating activities	988	2,405	1,753
INVESTING ACTIVITIES			
Cash used			
Purchase of property, plant and equipment	703	337	1,063
Purchase of intangibles	-	1,344	54
Total cash used	703	1,681	1,117
Net cash used by investing activities	(703)	(1,681)	(1,117)
FINANCING ACTIVITIES			
Cash received			
Contributed equity	1,117	1,207	1,117
Total cash received	1,117	1,207	1,117
Cash used			
Principal payments of lease liabilities	1,263	1,381	1,452
Total cash used	1,263	1,381	1,452
Net cash used by financing activities	(146)	(174)	(335)
Net increase in cash held	139	550	301
Cash and cash equivalents at the beginning of the reporting period	1,743	1,193	1,466
Cash and cash equivalents at the end of the reporting period	1,882	1,743	1,767

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

Overview

Background

The Office of Parliamentary Counsel (OPC) is an Australian Government controlled entity which delivers drafting and advisory services for Bills and subordinate legislation, prepares compilations of laws as amended, and registers laws and instruments on behalf of more than 70 Commonwealth entities.

Under the Legal Services Directions, certain drafting work is ‘tied’ to OPC. Agencies can only use OPC (ie are ‘tied’ to OPC) for drafting services for all Government Bills and regulations, Ordinances and regulations of external Territories and Jervis Bay Territory, and other legislative instruments made or approved by the Governor-General. OPC is budget funded for this tied work.

OPC delivers legislative publishing services to, and on behalf of, the whole of the Australian Government, through the Federal Register of Legislation (the **Register**).

OPC recovers the cost of services from Government entities that publish legislation on the Register through annual fees.

OPC provides drafting services for legislative and notifiable instruments that are not tied, and other publishing services, on a fee for service basis.

The continued existence of OPC in its present form and with its present program is dependent on Government policy and on continuing funding by Parliament for OPC’s administration and program.

Basis of Preparation of the Financial Statements

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

The Financial Statements have been prepared in accordance with:

- *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 [Accounting Standard AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities] issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period as a minimum, and additional disclosures for leases as required under subsection 18(2) of the FRR.

The Financial Statements have been prepared on an accrual basis and are in accordance with the historical cost convention, except for certain assets 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 unless otherwise specified.

New Australian Accounting Standards

Adoption of New Australian Accounting Standard Requirements

The following amending standards were issued prior to the signing of the statement by the accountable authority and chief financial officer, were applicable to the current reporting period and may have a material impact on the entity’s financial statements:

<i>Future Australian Accounting Standard Requirements</i>	<i>Future Australian Accounting Standard Requirements</i>
<i>AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities</i>	This standard amends AASB 13 <i>Fair Value Measurement</i> for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. This standard also adds implementation advice and relevant illustrative examples for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. AASB 2022-10 applies to annual periods beginning on or after 1 January 2024.

Future Australian Accounting Standard Requirements

The following new standard has been issued and is applicable to future reporting periods and may have a material impact on the entity’s financial statements:

Standard/ Interpretation	Nature of change in accounting policy, transitional provisions, and adjustment to financial statements
AASB 18 <i>Presentation and Disclosure in Financial Statements (Appendix D)</i>	AASB 18 will replace AASB 101 <i>Presentation of Financial Statements</i>. As a result, the requirements of AASB 101 will be: a) replaced by new requirements in AASB 18; b) transferred to AASB 18 with only limited wording changes; or c) moved to AASB 108 <i>Basis of Preparation of Financial Statements</i> or AASB 7 <i>Financial Instruments: Disclosures</i> with only limited wording changes. AASB 18 has introduced changes to AASB 107 <i>Statement of Cash Flows</i>, AASB 133 <i>Earnings per Share</i> and AASB 134 <i>Interim Financial Reporting</i>. For not-for-profit public sector entities, AASB 18 applies to annual reporting periods beginning on or after 1 January 2028.

Contingent Liabilities and Contingent Assets

OPC has no quantifiable or unquantifiable contingent assets or liabilities as at 30 June 2025 (2024: nil).

Taxation

OPC is exempt from all forms of taxation except fringe benefits tax (FBT) and goods and services tax (GST). Revenues, expenses, and assets are recognised net of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office, and except for receivables and payables.

Events after the Reporting Date

There is no subsequent event that had the potential to significantly affect the ongoing structure and financial activities of the entity.

Budget Variance Explanations

The following table provides commentary of major variances between the original budget as presented in the 2024-25 Portfolio Budget Statements and the 2024-25 final outcome, as presented in accordance with Australian Accounting Standards for OPC.

The budget is not audited. Explanations of major variances are provided below.

Affected line items	Variance \$'000	Explanations of major variances
Statement of Comprehensive Income		
Suppliers	(2,400)	The variance in supplier expenses is associated with the implementation of a digital transformation strategy to improve OPC's cyber security capability and mobility and additional drafting support to meet the government's legislative agenda.
Finance costs	(56)	The variance is due to OPC extending the lease of its premises at Level 4, 28 Sydney Avenue, Forrest, ACT lease to 30 September 2035.
Revenue from contracts with customers	(1,917)	Revenue from contracts with customers is higher in 2024-25 due to the annual fees associated with the operation of the Federal Register of Legislation (FRL), an increase in instrument drafting revenue and additional legislative drafting course revenue.
Other revenue	(105)	The variance in other revenue is due to work undertaken by OPC for the Parliamentary Counsel's Committee (PCC) Curriculum in the 2024-25 financial year.
Statement of Financial Position		
Buildings	(14,077)	During the 2024-25 financial year OPC's right-of-use asset (ROU) for its leased premises at Level 4, 28 Sydney Avenue, Forrest, ACT was extended to 30 September 2035.
Plant and equipment	141	The variance is primarily driven by the write-down of non-financial assets during the 2024-25 financial year.
Computer Software	(1,257)	The variance is primarily driven by the depreciation of the FRL asset differing to the budgeted useful life.
Suppliers	(140)	The budgeted estimate for supplier payables is made on a rolling three-year historical trend, which has resulted in the estimate being greater than the 2024-25 actual.
Leases	(14,893)	During 2024-25 financial year, the lease term associated with Level 4, 28 Sydney Avenue, Forrest, ACT was extended to 30 September 2035.
Employee provisions	(980)	The variance in employee provisions is due to an increase in staffing levels and an increase in on-costs.

1. Financial Performance

1.1 Expenses

	2025	2024
	\$'000	\$'000
1.1A: Employee benefits		
Wages and salaries	17,240	15,599
Superannuation		
Defined contribution plans	1,626	1,244
Defined benefit plans	1,768	2,157
Leave and other entitlements	2,255	2,002
Total employee benefits	22,889	21,002

Accounting Policy

Accounting policies for employee related expenses are contained in the People and Relationships section.

1.1B: Suppliers

Goods and services supplied or rendered

Audit fees - Australian National Audit Office	72	68
Audit fees - internal	91	63
General expenditure	514	645
IT & telecommunications	4,560	3,129
Labour hire & contractors	1,246	1,609
Property	283	254
Staff development & human resources	577	474
Total goods and services supplied or rendered	7,343	6,242

Goods supplied	30	54
Services rendered	7,313	6,188
Total goods and services supplied or rendered	7,343	6,242

Other suppliers

Workers compensation expenses	51	41
Total other suppliers	51	41
Total suppliers	7,394	6,283

1. Financial Performance

	2025	2024
	\$'000	\$'000
1.1C: Finance costs		
Interest on lease liabilities	81	25
Total finance costs	81	25

Accounting Policy

All borrowing costs are expensed as incurred.

1.1D: Write-down of non-financial assets

Disposal of assets	64	-
Total write-down of non-financial assets	64	-

1.2 Own-Source Revenue and gains

	2025	2024
	\$'000	\$'000
Own-Source Revenue		
1.2A: Revenue from contracts with customers		
Rendering of services	8,888	6,873
Total revenue from contracts with customers	8,888	6,873
Disaggregation of revenue from contracts with customers		
Major product / service line:		
Registration annual fees	5,151	4,327
Billable instrument drafting	1,496	765
Peak & express registrations	861	815
Secondment	351	334
Compilation preparation	302	237
Courses	727	395
	8,888	6,873
Type of customer:		
Australian Government entities (related parties)	8,888	6,873
	8,888	6,873
Timing of transfer of goods and services:		
Over time	7,300	5,663
Point in time	1,588	1,210
	8,888	6,873

1. Financial Performance

Accounting Policy

Revenue from the sale of goods is recognised when control has been transferred to the buyer.

All contracts are in scope of AASB 15, and the performance obligations are sufficiently specific to enable OPC to determine when they have been satisfied.

The following is a description of principal activities from which OPC generates its revenue:

Instrument drafting, editorial services and compilation preparation

Revenue is recognised on a monthly basis for the actual hours a drafter, editor, or compiler has worked. Time spent is tracked on a per job basis.

Express and peak fees

Revenue is recognised once the registration has been completed.

Secondment

Secondment revenue is invoiced in arrears and recognised over the period of the secondment.

Drafting training courses

Participants are invoiced in advance. OPC recognises revenue once the course has been delivered.

The transaction price is the total amount of consideration to which OPC expects to be entitled, in exchange for transferring promised goods or services to a customer. The consideration promised in a contract with a customer may include fixed amounts, variable amounts, or both.

	2025	2024
	\$'000	\$'000
1.2B: Other revenue		
Other	86	6
Resources received free of charge		
Remuneration of auditors ¹	72	68
Comcover 2024-25 premium offset ²	16	-
Total other revenue	174	74

¹ The Australian National Audit Office provides audit services that are funded from Government appropriation. The amount of \$0.072m (2024: \$0.068m) reflects the value of these services to OPC.

² The offset was received from the Department of Finance in relation to the 2024-25 Comcover insurance premium. The amount of \$0.016m (2024: nil) reflects the value of this offset to OPC.

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.

2. Financial Position

2.1 Financial Assets

	2025	2024
	\$'000	\$'000
2.1A: Trade and other receivables		
Goods and services receivables		
Goods and services	5,488	4,587
Contract assets from contracts with customers ¹	583	144
GST receivable from the Australian Taxation Office	132	216
Total goods and services receivables	6,203	4,947
Appropriation receivables		
Appropriation receivable	20,229	19,449
Total appropriation receivables	20,229	19,449
Total trade and other receivables	26,432	24,396

¹ The contract assets from contracts with customers are associated with instrument drafting and compilation preparation.

Accounting Policy

Goods and services receivable

Goods and services, and contract assets, are held for the purpose of collecting contractual cash flows. Receivables for goods and services are recognised at the nominal amounts due, less any impairment allowance. Collectability of debts is reviewed at the end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

Appropriations receivable

Appropriations receivable are appropriations controlled by OPC, but held in the Official Public Account, under the Government's just-in-time draw down arrangements. Appropriations receivables are recognised at their nominal amounts.

2. Financial Position

2.2 Non-Financial Assets

2.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles

	Buildings ¹	Plant and equipment	Computer Software	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	9,048	310	12,195	21,553
Work in progress	2	55	-	57
Accumulated depreciation, amortisation and impairment	(6,397)	-	(687)	(7,084)
Total as at 1 July 2024	2,653	365	11,508	14,526
Additions				
Purchase or internally developed	210	493	-	703
Depreciation and amortisation	(208)	(163)	(853)	(1,224)
Depreciation on right-of-use assets	(1,340)	-	-	(1,340)
Other movements ²	14,710	-	-	14,710
Disposals of assets				
From disposal of entities or operations (including restructuring)	-	(64)	-	(64)
Total as at 30 June 2025	16,025	631	10,655	27,311
Total as at 30 June 2025 represented by				
Gross book value	16,719	785	12,195	29,699
Work in progress	2	-	-	2
Accumulated depreciation, amortisation and impairment	(696)	(154)	(1,540)	(2,390)
Total as at 30 June 2025	16,025	631	10,655	27,311
Carrying amount of right-of-use assets	14,972	-	-	14,972

¹ Includes leasehold improvements and a leased right of use asset.

² Other movements against buildings reflect changes in OPC's right-of-use asset (ROU) following an extension of its leased premises at Level 4, 28 Sydney Avenue, Forrest, ACT during the 2024-25 financial year.

The carrying amount of computer software includes \$0.008m (2024: \$0.073m) purchased software and \$10.647m (2024: \$11.435m) internally generated software.

Revaluation of non-financial assets

No revaluation increment/decrement related to buildings (2024: \$0.009m decrement) and no revaluation increment/decrement related to plant and equipment (2024: \$0.048m increment) were recognised in the asset revaluation reserve.

2. Financial Position

2.2: Non-Financial Assets

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 leasehold improvements, plant and equipment, and intangibles, are recognised initially at cost in the Statement of Financial Position, except for purchases costing less than \$2,000, 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).

Leased 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. Leased ROU assets continue to be measured at cost after initial recognition in OPC, General Government Sector and Whole of Government financial statements.

Derecognition

All items of leasehold improvements, plant and equipment, and intangibles, are derecognised upon disposal, or when no further future economic benefits are expected from their use.

Revaluations

See Accounting Policy in Note 5.2A.

Impairment

All leasehold improvements, plant and equipment, and intangibles, were assessed for impairment at 30 June 2025. Where indications of impairment exist, the asset’s recoverable amount is estimated, and an impairment adjustment made if the asset’s recoverable amount is less than its carrying amount.

No indicators of impairment were identified for leasehold improvements, plant and equipment, or intangibles.

Leasehold improvements, and plant and equipment

Depreciation

Depreciable leasehold improvements, and plant and equipment assets, are written-off to their estimated residual values over their estimated useful lives to OPC 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:

	2025	2024
Leasehold improvements	Lease term	Lease term
Plant and equipment	3 to 25 years	3 to 25 years

Leased ROU assets

The depreciation rates for leased ROU assets are based on the commencement date to the end of the lease term.

Intangibles

Intangibles are carried at cost less accumulated amortisation and accumulated impairment losses.

Amortisation

Intangibles are amortised on a straight-line basis over their anticipated useful life. The useful life of OPC’s intangibles are as follows:

	2025	2024
Purchased software	4 to 5 years	4 to 5 years
Internally generated software	15 years	15 years

2.3 Payables

	2025	2024
	\$'000	\$'000
2.3A: Suppliers		
Trade creditors and accruals	495	639
Total suppliers	495	639

Settlement is usually made in 20 days.

2.3B: Other payables

Salaries and wages	613	470
Superannuation	97	77
Salary packaging	39	31
FBT payable	20	20
Unearned income ¹	5,894	5,173
Total other payables	6,663	5,771

¹ The *Parliamentary Counsel Act 1970* provides OPC with statutory authority to charge fees. The annual fee is for the management and registration of legislative documents on the Federal Register of Legislation. Clients are invoiced in advance covering a 12 month period.

Accounting Policy

Accounting policies for employee payables are contained in the People and Relationships section.

2. Financial Position

2.4 Interest Bearing Liabilities

	2025	2024
	\$'000	\$'000
2.4A: Leases		
Lease liabilities ¹	15,151	1,704
Total leases	15,151	1,704
Maturity analysis - contractual undiscounted cash flows		
Within 1 year	1,142	1,467
Between 1 to 5 years	5,123	247
More than 5 years	8,886	-
Total leases	15,151	1,714

¹ During the 2024-25 financial year, the lease term associated with Level 4, 28 Sydney Avenue, Forrest, ACT was extended to 30 September 2035.

The total cash outflow for the year ended 30 June 2025 was \$1.344m (2024: \$1.406m).

The above disclosures should be read in conjunction with Note 2.2A.

Accounting Policy

For all new contracts entered into, OPC 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 OPC’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.

3. Funding

3.1 Appropriations

3.1A: Annual appropriations ('recoverable GST exclusive')

Annual Appropriations for 2025

	Annual Appropriation	Adjustments to appropriation ¹	Total appropriation	Appropriation applied in 2025 (current and prior years)	Variance ²
	\$'000	\$'000	\$'000	\$'000	\$'000
Departmental					
Ordinary annual services	23,194	9,928	33,122	32,633	489
Capital Budget ³	517	-	517	695	(178)
Other services					
Equity	600	-	600	-	600
Total departmental	24,311	9,928	34,239	33,328	911

1. Adjustments to appropriations includes adjustments to current year annual appropriations for PGPA Act section 74 receipts.

2. The variances reflect drawdowns of prior-year appropriation and timing differences between expenses and cash outflows.

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

Annual Appropriations for 2024

	Annual Appropriation	Adjustments to appropriation ¹	Total appropriation	Appropriation applied in 2024 (current and prior years)	Variance ²
	\$'000	\$'000	\$'000	\$'000	\$'000
Departmental					
Ordinary annual services	20,973	8,230	29,203	30,631	(1,428)
Capital Budget ³	507	-	507	290	217
Other services					
Equity	700	-	700	-	700
Total departmental	22,180	8,230	30,410	30,921	(511)

1. Adjustments to appropriations includes adjustments to current year annual appropriations for PGPA Act section 74 receipts.

2. The variances reflect drawdowns of prior-year appropriation and timing differences between expenses and cash outflows.

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

3. Funding

3.1B: Unspent annual appropriations ('recoverable GST exclusive')

	2025	2024
	\$'000	\$'000
Departmental		
Supply Act (No. 3) 2022-23 ¹	140	140
Appropriation Act (No.1) 2023-24	-	15,802
Appropriation Act (No.1) - Departmental Capital Budget (DCB) 2023-24	-	360
Appropriation Act (No.3) 2023-24	-	2,587
Appropriation Act (No.4) - Equity Injections 2023-24	700	700
Appropriation Act (No.1) 2024-25	18,747	-
Appropriation Act (No.1) - Departmental Capital Budget (DCB) 2024-25	182	-
Appropriation Act (No.2) - Equity Injections 2024-25	600	-
Cash at bank - departmental payments & receipts account ²	1,838	1,707
Total departmental	22,207	21,296

¹ Includes an amount withheld under section 51 \$0.140m.

² Cash at bank on the Statement of Financial Position consists of OPC's official departmental payments and receipts account and OPC's salary packaging account which contains employees' salary sacrifice amounts.

3. Funding

Accounting Policy

Revenue from Government

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.

Equity Injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets (DCB) are recognised directly in contributed equity in that year.

3.2 Net Cash Appropriation Arrangements

	2025 \$'000	2024 \$'000
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	(736)	(1,936)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ¹	1,224	1,306
Less: cost recovered amortisation ¹	(788)	(405)
Plus: depreciation of right-of-use assets ²	1,340	1,279
Less: lease principal repayments ²	(1,263)	(1,381)
Net Cash Operating (Deficit)	(223)	(1,137)

In 2010-11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation/amortisation expenses ceased. OPC receives a separate DCB provided through Departmental appropriation. DCBs are appropriated in the period when cash payment for capital expenditure is required.

¹ Amortisation of the Register is cost recovered through the annual fees.

² The inclusion of amortisation expenses related to ROU leased assets, and the lease liability principal repayment amount, reflects the cash impact on implementation of AASB 16 *Leases*. It does not directly reflect a change in appropriation arrangements.

4. People and Relationships

4.1 Employee Provisions

	2025	2024
	\$'000	\$'000
4.1A: Employee provisions		
Leave	8,613	8,103
Total employee provisions	8,613	8,103

Accounting Policy

Employee provisions

Liabilities for 'short-term employee benefits', and termination benefits expected within twelve months of the end of the 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.

Long-term employee benefits are measured at total net present value of the defined benefit obligation at the end of the reporting period.

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 OPC'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 reference to paragraph 24(a)(1) of the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* using the shorthand method. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

One secondee leave balance is not reported by OPC and is recorded in the home entities' financial statements (2024: 7)

Superannuation

Staff of OPC are members of the Public Sector Superannuation Scheme (PSS), the Public Sector Superannuation accumulation plan (PSSap), or a complying fund chosen by the employee.

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

The liability for defined benefits is recognised in the financial statements of the Australian Government, and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes. OPC makes employer contributions to the employees' defined benefit superannuation scheme, at rates determined by an actuary to be sufficient to meet the current cost to the Government. OPC accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June 2025 represents outstanding contributions for the final fortnight of the year.

4. People and Relationships

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 OPC, directly or indirectly.

OPC has determined the Key Management Personnel to be the First Parliamentary Counsel, the two Second Parliamentary Counsels, the General Manager Corporate Services, the General Manager Publishing, and one SES Drafter. Key Management Personnel remuneration is reported in the table below:

	2025 \$'000	2024 \$'000
Short-term employee benefits ¹	2,234	2,095
Post-employment benefits ²	346	321
Other long-term employee benefits ³	117	125
Total key management personnel remuneration expenses ⁴	2,697	2,541

The total number of Key Management Personnel that are included in the above table are 7 employees (2024: 6 employees).

¹ Includes salary, motor vehicle allowances, annual leave and SES experience loading.

² Includes superannuation.

³ Includes long service leave.

⁴ 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 OPC.

4.3 Related Party Disclosures

Related party relationships:

OPC is an Australian Government controlled entity. Related parties to this entity are Key Management Personnel and other Australian Government entities.

Transactions with related parties:

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. Such transactions include the payment or refund of taxes, receipt of Medicare rebate or higher education loans. These transactions have not been separately disclosed in this note.

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

5. Managing Uncertainties

5.1 Financial Instruments

	2025	2024
	\$'000	\$'000
5.1A: Categories of financial instruments		
Financial assets at amortised cost		
Cash and cash equivalents	1,882	1,743
Goods and services receivable	5,488	4,587
Contract assets	583	144
Total financial assets at amortised cost	7,953	6,474
Total financial assets	7,953	6,474
Financial Liabilities		
Financial liabilities measured at amortised cost		
Supplier payables	495	639
Total financial liabilities measured at amortised cost	495	639
Total financial liabilities	495	639

Accounting Policy

Financial assets

Goods and services receivables, and contract assets, are held in order to collect the contractual cash flows. Goods and services receivables are recorded at face value less any impairment. They are recognised when OPC becomes party to a contract, and has a legal right to receive cash, and are derecognised on payment.

Financial assets at amortised cost are assessed for impairment at the end of each reporting period. Allowances are made when collectability of the debt is no longer probable. Comparatives have not been restated on initial application.

Financial liabilities

Suppliers are recognised at amortised cost to the extent that the goods or services have been received, irrespective of having been invoiced. Suppliers are derecognised on payment.

The lease is recognised at fair value, net of transaction costs. This liability is subsequently measured at amortised cost using the effective interest rate method, with interest expense recognised on an effective interest basis.

The net fair values of the financial assets and liabilities are at their carrying amounts. OPC derived no interest income from financial assets in either the current or prior year.

5. Managing Uncertainties

5.2 Fair Value Measurement

5.2A: Fair value measurement

	Fair value measurements at the end of the reporting period	
	2025 \$'000	2024 \$'000
Non-financial assets		
Plant and equipment	631	365
Leasehold improvements	1,053	1,053
	1,684	1,418

Accounting Policy

Fair Value Measurement

OPC property plant and equipment assets are valued at level 2 and 3 in the fair value hierarchy, while leasehold improvements are valued at level 3 of the fair value hierarchy.

For those assets valued at level 2, the market approach has been utilised to determine the fair value. The market approach considered transactions and pricing data that has occurred in the principal market in arriving at fair value. The current replacement cost has been utilised to determine those assets valued at level 3. The current replacement cost approach reflects the amount a market participant would be prepared to pay to acquire or construct a substitute asset of comparable utility, adjusted for physical depreciation and obsolescence.

OPC assets are held for operational purposes and not held for the purposes of deriving a profit.

Revaluations

All leasehold improvements, and plant and equipment, are measured at fair value in the Statement of Financial Position.

Following initial recognition at cost, leasehold improvements, and plant and equipment (excluding leased ROU assets), are carried at 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.

Each year, a review of the carrying amounts of assets is conducted. Where it is considered that the carrying amount of an asset at the date of reporting would materially differ from the fair value, an independent valuation is recommended. All leasehold improvements, and plant and equipment, is subject to a formal valuation at least once every three years.

An independent materiality review was undertaken in 2024-25 by CBRE Valuations Pty Ltd.

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 reverses a previous revaluation decrement of the same asset class that was previously recognised through operating result. Revaluation decrements for a class of assets are recognised directly through operating result, except to the extent that they reverse 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.

A reconciliation of movements and impact of the valuation on leasehold improvements, and plant and equipment has been included in Note 2.2A.

6. Other Information

6.1 Current/non-current distinction for assets and liabilities

6.1A: Current/non-current distinction for assets and liabilities

	2025 \$'000	2024 \$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	1,882	1,743
Trade and other receivables	26,432	24,396
Prepayments	316	165
Total no more than 12 months	28,630	26,304
More than 12 months		
Land and buildings	16,025	2,653
Plant and equipment	631	365
Computer software	10,655	11,508
Prepayments	24	49
Total more than 12 months	27,335	14,575
Total assets	55,965	40,879
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	495	639
Other payables	6,663	5,771
Leases	1,142	1,458
Employee provisions	542	619
Total no more than 12 months	8,842	8,487
More than 12 months		
Leases	14,009	246
Employee provisions	8,071	7,484
Total more than 12 months	22,080	7,730
Total liabilities	30,922	16,217

Appendix E: Executive Remuneration

Key management personnel

During the reporting period ended 30 June 2025, OPC had 7 executives who met the definition of key management personnel (**or KMP**). Their names and the length of term as KMP are summarised below.

Name	Position	Term as KMP
Meredith Leigh	First Parliamentary Counsel	Full year
Bronwyn Livermore	Second Parliamentary Counsel	Full year
Rebecca Considine	Second Parliamentary Counsel	Full year
Aasha Swift	General Manager Publishing	Full year
Stephen Campbell	General Manager Corporate, Chief Operating Officer ¹	Part year
Karyn MacMullin	Senior Executive Drafter ²	Part year - 9 months
Samara Zeitsch	Senior Executive Drafter ²	Part year - 3 months

Notes

1: Transferred to another agency on 13 June 2025

2: Temporary rotating Senior Management Team Member

KMP remuneration

Note 4.2 to OPC's Financial Statements in Appendix D discloses the key management personnel remuneration in aggregate for the reporting period ending 30 June 2024. In accordance with the **PGPA Rule**, this remuneration information is disaggregated as follows:

Name	Position title	Short-term benefits			Post-employment benefits	Other long-term benefits	Total remuneration (\$)
		Base Salary (\$) ¹	Allowances (\$) ²	Total (\$)	Superannuation contributions (\$)	Long service leave (\$)	
Meredith Leigh	First Parliamentary Counsel	521,592	1,820	523,412	80,423	30,468	634,303
Bronwyn Livermore	Second Parliamentary Counsel	463,760	1,820	465,580	63,922	94,814	624,316
Rebecca Considine	Second Parliamentary Counsel	392,525	1,820	394,345	62,999	2,161	459,505
Aasha Swift	General Manager Publishing	285,315	36,097	321,412	48,852	(10,622)	359,642
Stephen Campbell	General Manager Corporate, Chief Operating Officer	198,659	34,455	233,114	43,082	(10,825)	265,371
Karyn MacMullin	Senior Executive Drafter	203,197	32,968	236,165	36,035	7,417	279,617
Samara Zeitsch	Senior Executive Drafter	50,837	8,961	59,798	10,774	3,150	73,722
Total		2,115,885	117,941	2,233,826	346,087	116,563	2,696,476

Notes

¹ Includes salary paid, higher duties allowance, annual leave paid, and the movement between opening and closing annual leave liability.

² Includes motor vehicle allowance.

Senior executive remuneration^{1,2}

Remuneration bands	Number of senior executives	Short-term benefits ³		Post-employment benefits ⁴	Other long-term benefits ⁵	Total remuneration
		Average base salary (\$)	Average other benefits and allowances (\$)	Average superannuation contributions (\$)	Average long service leave (\$)	Average total remuneration (\$)
\$0- \$220,000	10	56,582	13,759	16,681	-21,379	65,643
\$220,001- \$245,000	4	160,377	33,587	31,081	14,224	239,269
\$245,001- \$270,000	3	165,793	36,634	36,882	18,027	257,336
\$270,001- \$295,000	3	211,709	35,936	38,485	-751	285,379
\$295,001- \$320,000	4	209,884	35,833	41,076	14,750	301,543
\$320,001- \$345,000	1	223,165	35,846	48,801	25,668	333,480
\$345,001- \$370,000	1	268,434	36,156	40,219	20,452	365,261
\$370,001- \$395,000	1	240,490	35,846	45,120	51,613	373,069

Notes

¹ This table is prepared on an accrual basis.

² This table reports the average total remuneration of senior executives who received remuneration during the reporting period. Officers acting as a senior executive for a period of less than three months during the reporting period have not been included in this table. Senior executives that have been classified as KMP have not been included in this table.

³ The short-term benefits is comprised of:

a) the average base salary (including paid and accrued annual leave)

b) average other benefits and allowances (motor vehicle allowance).

⁴ The post-employment benefits is the average of OPC's superannuation contributions, including productivity component for the reporting period.

⁵ The other long-term benefits is the average amount of long service leave accrued for the reporting period and the average salary paid while on leave.

There were no other highly paid staff with total remuneration greater than \$260,000 during the reporting period.

Appendix F: List of Requirements

Appendix F: List of requirements

PGPA Rule Reference	Part of Report	Description	Requirement	Location
17AD(g)	Letter of transmittal			
17AI	Letter of transmittal	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the PGPA Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory	Before table of contents
17AD(h)	Aids to access			
17AJ(a)	-	Table of contents.	Mandatory	Pages i-ii
17AJ(b)	Index	Alphabetical index.	Mandatory	Index
17AJ(c)	Glossary	Glossary of abbreviations and acronyms.	Mandatory	Glossary
17AJ(d)	List of requirements	List of requirements.	Mandatory	Appendix F
17AJ(e)	Additional information	Details of contact officer.	Mandatory	Chapter 7
17AJ(f)	Additional information	Entity's website address.	Mandatory	Chapter 7
17AJ(g)	Additional information	Electronic address of report.	Mandatory	Chapter 7

17AD(a) Review by accountable authority				
17AD(a)	First Parliamentary Counsel's Review	A review by the accountable authority of the entity.	Mandatory	First Parliamentary Counsel's Review
17AD(b) Overview of the entity				
17AE(1)(a)(i)	Chapter 1	A description of the role and functions of the entity.	Mandatory	Chapter 1
17AE(1)(a)(ii)	Chapter 1	A description of the organisational structure of the entity.	Mandatory	Chapter 1
17AE(1)(a)(iii)	Chapter 1	A description of the outcomes and programs administered by the entity.	Mandatory	Chapter 1
17AE(1)(a)(iv)	Chapter 1	A description of the purposes of the entity as included in the corporate plan.	Mandatory	Chapter 1
17AE(1)(aa)(i)	Chapter 1	Name of the accountable authority or each member of the accountable authority.	Mandatory	Chapter 1
17AE(1)(aa)(ii)	Chapter 1	Position title of the accountable authority or each member of the accountable authority.	Mandatory	Chapter 1
17AE(1)(aa)(iii)	Chapter 1	Period as the accountable authority or member of the accountable authority within the reporting period.	Mandatory	Chapter 1
17AE(1)(b)	Chapter 1	An outline of the structure of the portfolio of the entity.	Portfolio departments–Mandatory	Chapter 1
17AE(2)	-	Where the outcomes and programs administered by the entity differ from any Portfolio Budget	If applicable, Mandatory	N/A

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.

17AD(c) Report on the Performance of the entity				
<i>Annual Performance Statements</i>				
17AD(c)(i); 16F	Chapter 2	Annual Performance Statement in accordance with paragraph 39(1)(b) of the PGPA Act and section 16F of the PGPA Rule.	Mandatory	Chapter 2
<i>17AD(c)(ii) Report on Financial Performance</i>				
17AF(1)(a)	First Parliamentary Counsel's Review	A discussion and analysis of the entity's financial performance.	Mandatory	First Parliamentary Counsel's Review and Appendix D
17AF(1)(b)	Appendix A	A table summarising the total resources and total payments of the entity.	Mandatory	Appendix A
17AF(2)	First Parliamentary Counsel's Review	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	If applicable, Mandatory	N/A

significant impact on the entity's future operation or financial results.

17AD(d)	Management and Accountability			
Corporate Governance				
17AG(2)(a)	Chapter 4	Information on compliance with section 10 (fraud systems).	Mandatory	Chapter 4
17AG(2)(b)(i)	Chapter 4	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory	Chapter 4
17AG(2)(b)(ii)	Chapter 4	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place.	Mandatory	Chapter 4
17AG(2)(b)(iii)	Chapter 4	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	Mandatory	Chapter 4
17AG(2)(c)	Chapter 4	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory	Chapter 4
17AG(2)(d) and (e)	Chapter 4	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the PGPA Act that relates to	If applicable, Mandatory	N/A

non-compliance with Finance law and action taken to remedy non-compliance.

Audit Committee

17AG(2A)(a)	Chapter 4	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory	Chapter 4
17AG(2A)(b)	Chapter 4	The name of each member of the entity's audit committee.	Mandatory	Chapter 4
17AG(2A)(c)	Chapter 4	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory	Chapter 4
17AG(2A)(d)	Chapter 4	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory	Chapter 4
17AG(2A)(e)	Chapter 4	The remuneration of each member of the entity's audit committee.	Mandatory	Chapter 4

External Scrutiny

17AG(3)	Chapter 4	Information on the most significant developments in external scrutiny and the entity's response to that scrutiny.	Mandatory	Chapter 4
17AG(3)(a)	-	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	N/A

17AG(3)(b)	-	Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the PGPA Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory	N/A
17AG(3)(c)	-	Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory	N/A
Management of Human Resources				
17AG(4)(a)	Chapter 5	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory	Chapter 5
17AG(4)(aa)	Appendix B	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	Chapter 5 and Appendix B
17AG(4)(b)	Appendix B	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: • statistics on staffing classification level;	Mandatory	Chapter 5 and Appendix B

- statistics on full-time employees;
- statistics on part-time employees;
- statistics on gender;
- statistics on staff location;
- statistics on employees who identify as Indigenous.

17AG(4)(c)	Chapter 5	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory	Chapters 4 and 5, and Appendix B
17AG(4)(c)(i)	Chapter 5	Information on the number of SES and non-SES employees covered by agreements etc. identified in paragraph 17AG(4)(c).	Mandatory	Chapter 5 Appendix B
17AG(4)(c)(ii)	Appendix B	The salary ranges available for APS employees by classification level.	Mandatory	Appendix B
17AG(4)(c)(iii)	Chapter 5	A description of non-salary benefits provided to employees.	Mandatory	Chapter 5
17AG(4)(d)(i)	Chapter 5	Information on the number of employees at each classification level who received performance pay.	Mandatory	Chapter 5

17AG(4)(d)(ii)	Chapter 5	Information on aggregate amounts of performance pay at each classification level.	Mandatory	Chapter 5
17AG(4)(d)(iii)	Chapter 5	Information on the average amount of performance payment, and range of such payments, at each classification level.	Mandatory	Chapter 5
17AG(4)(d)(iv)	Chapter 5	Information on aggregate amount of performance payments.	If applicable, Mandatory	N/A
<i>Assets Management</i>				
17AG(5)	-	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities.	If applicable, Mandatory	N/A
<i>Purchasing</i>				
17AG(6)	Chapter 6	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> .	Mandatory	Chapter 6
<i>Reportable consultancy contracts</i>				
17AG(7)(a)	Chapter 6	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	Mandatory	Chapter 6

		on those ongoing contracts (inclusive of GST).		
17AG(7)(b)	Chapter 6	A statement that <i>“During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million]”</i> .	Mandatory	Chapter 6
17AG(7)(c)	Chapter 6	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	Chapter 6
17AG(7)(d)	Chapter 6	A statement that <i>“Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.”</i>	Mandatory	Chapter 6
Reportable non-consultancy contracts				
17AG(7A)(a)	Chapter 6	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	Mandatory	Chapter 6

		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).		
17AG(7A)(b)	Chapter 6	A statement that <i>“Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.”</i>	Mandatory	Chapter 6
17AD(daa)	<i>Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts</i>			
17AGA	Chapter 6	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory	Chapter 6
<i>Australian National Audit Office Access Clauses</i>				
17AG(8)	-	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	If applicable, Mandatory	N/A

and value of the contract, and the reason why a clause allowing access was not included in the contract.

Exempt contracts

17AG(9)	-	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	N/A
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Small Business

17AG(10)(a)	Chapter 6	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	Chapter 6
17AG(10)(b)	Chapter 6	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory	Chapter 6

17AG(10)(c)	-	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	N/A
Financial Statements				
17AD(e)	Appendix D	Inclusion of the annual financial statements in accordance with subsection 43(4) of the PGPA Act.	Mandatory	Appendix D
Executive Remuneration				
17AD(da)	Appendix E	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the PGPA Rule.	Mandatory	Chapter 5 and Appendix E
17AD(f)	Other Mandatory Information			
17AH(1)(a)(i)	-	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	If applicable, Mandatory	N/A

<i>Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website."</i>				
17AH(1)(a)(ii)	Chapter 7	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory	Chapter 7
17AH(1)(b)	-	A statement that <i>"Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]."</i>	If applicable, Mandatory	N/A
17AH(1)(c)	Chapter 7	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory	Chapter 5
17AH(1)(d)	Chapter 7	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory	Chapter 7
17AH(1)(e)	-	Correction of material errors in previous annual report.	If applicable, mandatory	N/A
17AH(2)	Chapter 7	Information required by other legislation.	Mandatory	Part 4 of Sch 2 to WHS Act: Chapter 5 Section 311A of the Electoral Act: N/A Section 516A of the EPBC Act: Chapter 7 and Appendix C

Glossary

Glossary

<i>ABN</i>	Australian Business Number
<i>ACE Program</i>	Achieving Capability and Excellence Program
<i>ACT</i>	Australian Capital Territory
<i>APS</i>	Australian Public Service (OPC staff below Executive Level are classified as APS 1 to APS 6)
<i>ASL</i>	average staffing level
<i>Assistant Drafter</i>	a drafter other than a senior drafter
<i>Electoral Act</i>	<i>Commonwealth Electoral Act 1918</i>
<i>EPBC Act</i>	<i>Environment Protection and Biodiversity Conservation Act 1999</i>
<i>ExCo</i>	Federal Executive Council
<i>EY</i>	Ernst & Young
<i>FOI Act</i>	<i>Freedom of Information Act 1982</i>
<i>FPC</i>	First Parliamentary Counsel
<i>GLS</i>	Green Lease Schedule
<i>GST</i>	goods and services tax
<i>ICT</i>	information communications technology
<i>IPS</i>	Information Publication Scheme
<i>KMP</i>	key management personnel
<i>Legislation Act</i>	<i>Legislation Act 2003</i>
<i>LI</i>	legislative instrument
<i>NABERS</i>	National Australian Built Environment Rating System
<i>NI</i>	notifiable instrument
<i>NLPD</i>	Nominal Lighting Power Density
<i>OPC</i>	Office of Parliamentary Counsel
<i>PBC</i>	Parliamentary Business Committee (a subcommittee of the Cabinet)

<i>PBS</i>	Portfolio Budget Statement
<i>PGPA Act</i>	<i>Public Governance, Performance and Accountability Act 2013</i>
<i>PGPA Rule</i>	<i>Public Governance, Performance and Accountability Rule 2014</i>
<i>PWC</i>	PriceWaterhouseCoopers
<i>Legislation Register</i>	Federal Register of Legislation
<i>Senior Drafter</i>	First Parliamentary Counsel, a Second Parliamentary Counsel or a drafter in the SES
<i>SES</i>	Senior Executive Service
<i>SME</i>	Small and Medium Enterprises
<i>SMT</i>	Senior Management Team
<i>WCC</i>	Workplace Consultative Committee
<i>WHS</i>	Workplace Health and Safety
<i>WHS Act</i>	<i>Work Health and Safety Act 2011</i>
<i>ABN</i>	Australian Business Number
<i>ACE Program</i>	Achieving Capability and Excellence Program
<i>ACT</i>	Australian Capital Territory
<i>API</i>	application programming interface
<i>APS</i>	Australian Public Service (OPC staff below Executive Level are classified as APS 1 to APS 6)

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