

Australian Government
Office of Parliamentary Counsel

OFFICE OF PARLIAMENTARY COUNSEL

Annual Report 2025–2026

Contents

First Parliamentary Counsel's Review	3
Chapter 1: Overview of OPC	8
Chapter 2: Annual Performance Statement	12
Chapter 3: Additional information	29
Chapter 4: Management and accountability	35
Chapter 5: Management of human resources	43
Chapter 6: Purchasing and consultants	53
Chapter 7: Miscellaneous	57
Appendix A: Entity resource statement and expenses by outcome	59
Appendix B: Staffing statistics and salary ranges	61
Appendix C: Reporting required by section 516A of the *Environment Protection and Biodiversity Conservation Act 1999*	70
Appendix D: Financial Statements 2025-2026	74
Appendix E: Executive Remuneration	105
Appendix F: List of Requirements	108
Glossary	121
Index	123

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 2025 to 30 June 2026. This is my final annual report as First Parliamentary Counsel.

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 2025-26, and comply with subsection 39(2) of the Act.

I would like to record my thanks to my wonderful staff in the Office of Parliamentary Counsel for their work, commitment and professionalism during 2025-26.

Yours sincerely

Meredith Leigh
First Parliamentary Counsel
9 September 2026

First Parliamentary Counsel's Review



A busy year

The 2025-26 financial year has been another busy year for the Office of Parliamentary Counsel *(**OPC**)*. Over the year, 145 Bills, totalling 6,256 pages, were introduced. OPC also drafted 291 instruments, with a total of 5,066 pages.

This included the passage of some significant legislation, and some significant areas of reform, such as legislation to combat antisemitism, hate and extremism, reform of the National Disability Insurance Scheme, environmental law reform and tax reform.

We are continually improving our Federal Register of Legislation (***the Legislation Register***), ensuring ready access to all laws, and filling in gaps to ensure point in time compilations for as many Acts as possible.

As OPC continues to grow, we have been investing in uplifting our accommodation. Another significant focus this year was in the area of information communications technology (***ICT***). Project Nimbus Phase 2 is a project to modernise and improve our ICT drafting system to provide enhanced stability, efficiency and modern drafting tools.

2025/26 was an exciting year in which we continued to welcome new staff in response to increased funding. We also thank those 12 staff who left OPC during the year for their contributions to the Australian statute book and to OPC.

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 2025-26, 145 Bills, totalling 6,256 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, 291 instruments, totalling 5,066 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 *Environment Protection Reform Act* 2025 and related Acts;
- the *Combatting Antisemitism, Hate and Extremism (Criminal and Migration Laws) Act* 2026 and the *Combatting Antisemitism, Hate and Extremism (Firearms and Customs Laws) Act 2026*;
- the National Disability Insurance Scheme Amendment (Securing the NDIS for Future Generations) Bill 2026;
- the *Treasury Laws Amendment (Tax Reform No. 1) Act 2026* and the Treasury Laws Amendment (Tax Reform No. 2) Bill 2026.

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 remained a valuable forum for feedback to guide improvements that will make the Register a better resource for users.

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, with the creation of additional resources such as YouTube help videos, published on the Federal Register of Legislation's channel (@AusGovLegislation);
- to support agencies in meeting requirements set out in the *Legislation Act 2003* as well as the new *Legislation Rules 2026* through the virtual delivery of lodgement demonstrations and the Preparing Compilations for Lodgement course; the continuation of the Lodgement Newsletter series; updates to the Instruments Handbook (March 2026) and a new checklist for lodging agencies.

Legislation Register improvements

- to continue adding value by ensuring that the Legislation Register meets the needs of our stakeholders.

Data comprehensiveness and quality

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

In 2026-27, the Publications group will focus on:

- releasing a Compilations Handbook as a companion text to the Instruments Handbook to provide high level context for and support to agencies in preparing compilations; and
- reviewing the compilations process to find additional ways to improve timeliness while maintaining quality; and
- exploring how the Legislation Register's data can support departments, industry and other enterprise; and
- continuing to improve the quality and comprehensiveness of data on the Federal Register of Legislation.

2026 Employee Census Results

The 2026 Employee Census again showed strong results, and the high completion rate (74%) 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, communication, and innovation. We are ranked in the top 10 APS agencies against each of these indices. Conversely, our lowest results remain related to change management, our ability to manage heavy workloads and technology tools.

Our Action Plan to respond to the results of the 2026 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 2025–26, OPC has been exploring drafting tools through proofs of concept with external providers. In addition, we have been experimenting with artificial intelligence in relation to both drafting and publications functions.

We continue to strengthen and improve our IT infrastructure and networks, ensuring that OPC's systems are more reliable, secure, user-friendly and cost-effective. Having grown significantly over the last 3 years, we have also been focussing on improving our accommodation and AV facilities to support collaboration and focussed work.

Our corporate services team continues to mature OPC's security posture for technology, personal security and property, and to focus on integrating information and data into decision-making and performance evaluation.

Outlook for coming year

The year ahead looks to be busy with many exciting legislative projects.

This year we will also continue our focus on uplifting our accommodation and digital reform for OPC. This digital focus will be across OPC, with our own ICT systems, as we continue investigating drafting tools and experiment with and learn about artificial intelligence, as well as building on the strong foundation of our Federal Register of Legislation.

Final annual report

This is my final annual report as First Parliamentary Counsel.

It has been an absolute privilege to lead the Office of Parliamentary Counsel, and I am grateful to my current and all previous staff members who have been a part of my career.

I am also very grateful to my wonderful colleagues across the Australian Public Service. I would particularly like to thank the Attorney-General and the Secretary of the Attorney-General's Department, Katherine Jones, for their outstanding support of me throughout my time as First Parliamentary Counsel.

It has been a privilege to serve the Australian public, the current and all previous governments, during my 28 years as a public servant.



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 2025-2026, 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; and
- 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 sunsetting 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:

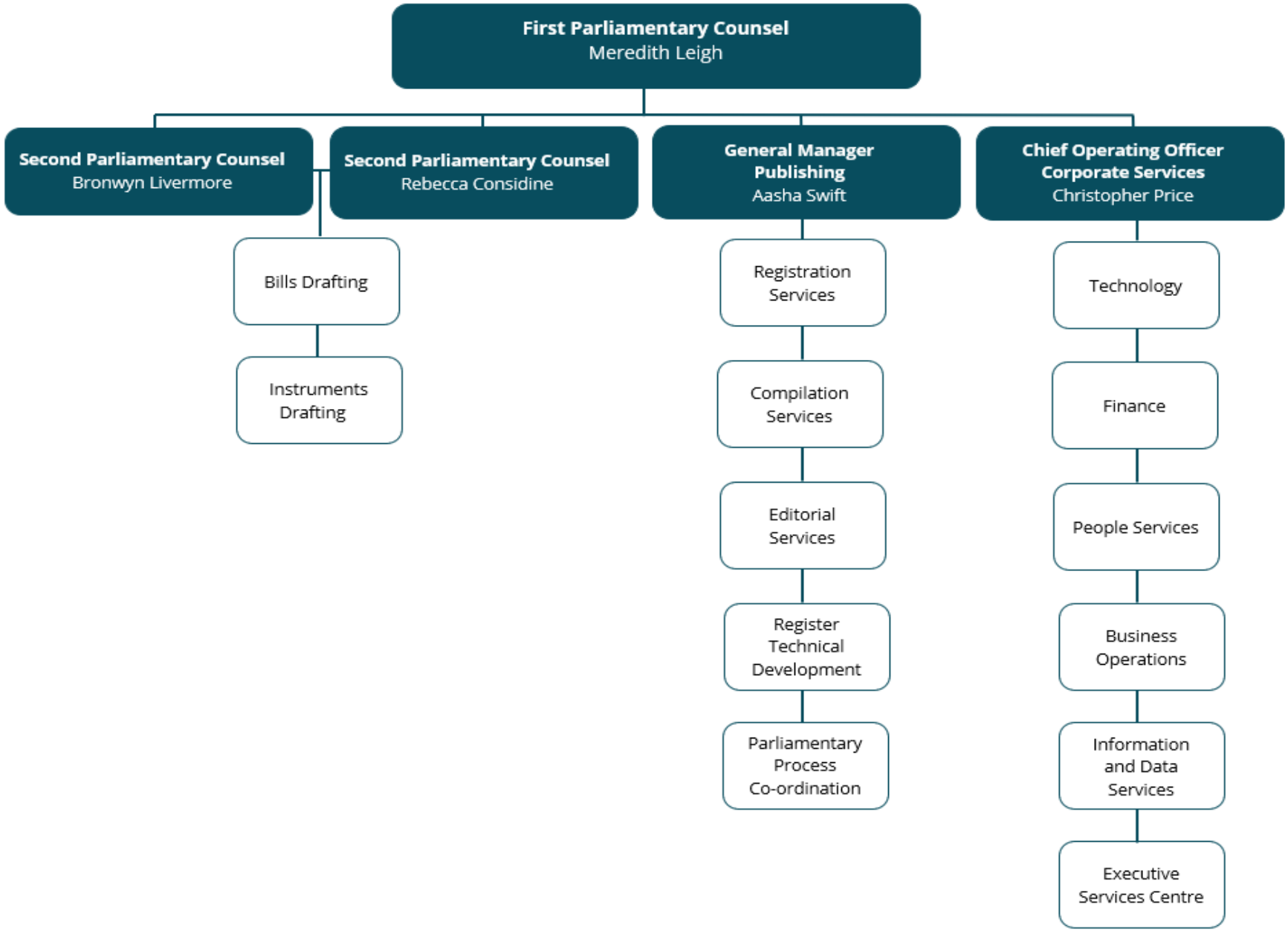
- an ICT section that manages, maintains and supports OPC's ICT environment; and
- a people services section that provides support in relation to human relations matters; and
- a finance section responsible for looking after OPC's finances; and
- a business operations team responsible for providing administrative support, and property and security services; and
- an information and data services section responsible for records management, Freedom of Information, accountability and measurement framework; and
- an executive services centre responsible for providing support to the senior management team and coordinating administrative processes across corporate, drafting and publishing functions.

Outcome and program structure

OPC's outcome for 2025-26 was "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 2025-26, 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

Statement of Preparation

As the accountable authority of the Office of Parliamentary Counsel, I present the 2025-26 annual performance statement of the Office of Parliamentary Counsel, as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (***the PGPA Act***). In my opinion, this annual performance statement is based on properly maintained records, accurately reflects the performance of the entity and complies with subsection 39(2) of the *PGPA Act*.



Bronwyn Livermore

A/g First Parliamentary Counsel

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 five performance criterion.

Feedback on performance in relation to drafting Bills and instruments for performance criteria 1.1 - 1.5 are collected using Survey Monkey surveys that are sent to instructors after a Bill is introduced, or an instrument is made. These questions ask instructors for responses on a scale of 1 to 5.

These criteria cover important elements of legislative drafting such as timeliness (1.1); understanding and translating policy to legally effective and clear legislation (1.2, 1.3,

and 1.4); and finally, as a service provider, we aim to ensure that that the sponsors of any given legislation are satisfied with the drafting services we provide.

For the 2025-26 financial year, 162 surveys were sent in relation to 96 unique Bills, and 24 responses were received (15%). 238 surveys were sent for 184 unique instruments, and 24 responses were received (10%). 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 criteria	Performance measure	2025-26 result
1.1 Drafting teams deal with each stage in the drafting process in a timely way	Average rating (out of 5) of clients' who agree, having regard to the priority allocated to their project, that drafting teams deal with the drafting process in a timely way.	5.00 (Target: 4.5)
1.2 Drafting teams contribute to the legal effectiveness of a legislation	Average rating (out of 5) of clients' assessment of the drafting team's analysis of policy, and problem-solving, contributing to the legal effectiveness of the legislation	4.50 (Target: 4)
1.3 Drafting teams contribute to the development of the detail of the policy through their analysis of policy, and problem-solving	Average rating (out of 5) of clients' assessment of the drafting team's analysis of policy, and problem-solving, contributing to developing the detail of the policy	4.33 (Target: 4)

1.4 Legislation is as easy to understand as possible	Average rating (out of 5) of clients' assessment of how easy the legislation is to understand, given the complexity of the subject matter	4.50 (Target: 4)
1.5 Clients are satisfied with the drafting service provided by OPC	Average rating (out of 5) of clients' satisfaction with the service provided by OPC	4.79 (Target: 4)

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 2025-26, 145 Bills drafted in OPC, totalling 6,256 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.

Bill statistics				
Category	**Bills on original PBC program**		**Bills introduced**	
	Spring 2025	**Spring 2024**	**Spring 2025**	**Spring 2024**
T	30	23	36	33
A	30	39	39	29
B	11	9	0	3
C	6	0	1	1
Total for introduction	**77**	**71**	**76**	**66**
A-Drafting Only	23	48	N/A	N/A
B-Drafting Only	12	54	N/A	N/A
Total (Spring)	**112**	**173**	**76**	**66**
	Autumn 2026	**Autumn 2025**	**Autumn 2026**	**Autumn 2025**
T	12	10	28	18
A	33	8	13	3
B	15	21	4	0
C	6	6	0	0
Total for introduction	**66**	**45**	**45**	**21**
A-Drafting Only	17	22	N/A	N/A
B-Drafting Only	21	35	N/A	N/A
Total (Autumn)	**104**	**102**	**45**	**21**
	Winter 2026	**Winter 2025**	**Winter 2026**	**Winter 2025**
T	16	0	21	0
A	29	0	15	0
B	16	0	1	0
C	4	0	0	0
Total for introduction	**65**	**0**	**37**	**0**
A-Drafting Only	25	0	N/A	N/A
B-Drafting Only	14	0	N/A	N/A

Total (Winter)	**104**	**0**	**37**	**0**

Statistics for Parliamentary amendments

A further impact on OPC's performance in relation to our performance criteria 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 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 2016-17 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**
2025-26	466 (44.9)	37 (3.6)	7 (0.7)	528 (50.9)	**1,038**
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**

The number of parliamentary amendments drafted by OPC in 2025-26 was 1,038. It is likely that this is an underestimate as some parliamentary amendments were drafted but never finalised or moved.

This number is significantly higher than the previous year (which was 763). The number of non-government amendments remains high, at double the amount recorded in the previous year (from 20.0% to 50.9%).

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 2025-26, OPC drafted 291 instruments, totalling 5,066 pages. These figures were made up of ExCo legislative and notifiable instruments and other legislative and notifiable instruments. These numbers decreased from 354 instruments and 5,532 pages for 2024-25.

During 2025-26, 203 ExCo legislative and notifiable instruments drafted by OPC, totalling 2,664 pages, were made and registered on the Federal Register of Legislation. These numbers decreased from 242 instruments and 3,246 pages for 2024-25.

During 2025-26, approximately 82 other legislative and notifiable instruments, totalling 2,134 pages, were drafted by OPC on a user-pays basis for government agency clients

and registered on the Legislation Register. This was a decrease in both instrument numbers (from 108 in 2024-25) and page numbers (from 2,040 in 2024-25).

Bills—results for performance criteria

OPC has met the targets for the performance criteria for Purpose 1 in 2025-26.

In 2025-26, 162 surveys on Bills were sent and 24 responses were received (15%). This was marginally less than the proportion of responses received for the previous year (17%).

During the 2025-26 period, OPC met all of the targets identified in the PBS and Corporate Plan 2025-26. In addition, to these performance criteria, additional depth to OPC's performance was identified in the client survey. In this survey, twenty-four 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:

- Very responsive and developed good working relationships quickly. Sensible drafting suggestions to deal with complex issues. Excellent service. A big thank you from us.
- Very flexible, very straightforward and results oriented approach focused on achieving the intent of the proposed measures.
- Their very well considered and timely advice, and their positivity and support in a rapidly changing policy environment which affected milestones for delivery on a regular basis.
- The entire team was very supportive and provided us with guidance and flexibility to manage our timeframes, which was the main sensitivity.
- The collaborative approach, and technical expertise of the drafters.
- Drafting team were practical, approachable and willing to engage with the broader strategy in relation to sunsetting.
- Detailed analysis on legal and policy issues, including direction and guidance during the drafting process which highlighted both legal and technical issues.
- As my first legislative project, I was fully supported by the drafting team in being able to consider novel issues in an extremely efficient and timely manner.
- Always professional while personable and approachable, and open to exploring drafting options.

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, continued community of practice sessions, and drafting resources, which we will aim to implement.

Instruments—results for performance criteria

In relation to instruments, 238 surveys were sent, and 24 responses were received (10%). This was a little lower than the previous year (13%).

During the 2025-26 period, OPC met all of the targets identified in the PBS and Corporate plan 2025-26. In addition to these performance criteria, additional depth to OPC's performance was identified in the client survey. In this survey, twenty-one 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:

- Very responsive and there was a significant attention to detail - which led to seeking legal advice based on OPC's expertise.
- The intellectual rigour the drafter brought to the consideration of all topics and their willingness to participate in discussion on all drafting matters.
- The drafting team were easy to work with and prompt with advice.
- The drafter's expertise and advice were highly valued and allowed us to make informed decisions with confidence, resulting in an instrument that is clear and legally effective.
- The drafters were very open to discussing drafting issues from a policy perspective. By this I mean they were willing to hear our opinions on preferred drafting and offer constructive feedback as to how to best achieve the policy.
- The drafter, as usual, offered solutions we hadn't considered, and the elegant drafting solution ultimately adopted made it much, much easier to write the explanatory statement.
- Collaborative approach, patience.
- Clear and frequent communication.
- Always responsive to our needs and relative urgency. The drafting team was always across every detail and technical complexity at each stage.

In response to a question about whether there is anything that OPC should do differently in dealing with drafting projects, 12 responses were received. As was the case with Bills, most suggested that there was nothing that should be changed. However, some suggestions for improvements included greater communication in relation to workload pressures, and timeframes.

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 is reflected in the system. 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.

Feedback on performance in relation to registration services, billable compilation services, and the Federal Register of Legislation public website (performance criteria 2.5, 2.6 and 2.7, respectively) is collected annually using Survey Monkey surveys, in October to November.

For registration services, the link to the survey was sent to lodgement account holders and included in email correspondence with agencies.

For compilations services, the link to the survey was sent to agencies who had engaged OPC to prepare their compilations in the last 12 months and to agencies who have an ongoing arrangement for OPC to prepare compilations on their behalf. The link was

also included in email correspondence to agencies who requested quotes during the survey period.

For the Federal Register of Legislation public website, the link to the survey was made available on the home page of the website (legislation.gov.au), in email correspondence with users via the website's Feedback mailbox and sent directly to OPC staff, members of the Australian Government Legal Service (AGLS) and all cross-government legislation liaison officers (LLOs).

For the 2025-26 financial year, 32 responses were received for the registration services survey, 7 responses for the compilations services survey and 1,533 responses (213 of which were excluded as spam bringing the considered response number down to 1320) for the Federal Register of Legislation public website survey.

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 2025-26; PBS 2025-26, page 366

Target	*Result*
100%	100%

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 2025-26; PBS 2025-26, page 366

Target	*Result*
98%	99.88%

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 2025-26; PBS 2025-26, page 366

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 2025-26; PBS 2025-26, page 366

Target	*Result*
90%	98.72%

Performance criterion 2.5

Criterion: Average rating (rating scale 1-5) received on client surveys for overall satisfaction with the registration service ***Source:*** Corporate Plan 2025-26; PBS 2025-26, page 366	
Target	***Result***
4	4.68

Performance criterion 2.6	
Criterion: Average rating (rating scale 1-5) received on client surveys for overall satisfaction with the billable compilation service ***Source:*** Corporate Plan 2025-26; PBS 2025-26, page 367	
Target	***Result***
4	4.71

Performance criterion 2.7	
Criterion: Average rating (rating scale 1-5) received on website user surveys for overall satisfaction with the Federal Register of Legislation public website ***Source:*** Corporate Plan 2025-26; PBS 2025-26, page 367	
Target	***Result***
4	3.14

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. Performance criteria 2.5 to 2.7 are new and contemplate client satisfaction with services provided in relation to registration, billable compilations and the Federal Register of Legislation public website.

Statistics for Publishing

The volume of work in 2025-26, as reflected in the publishing statistics, is lower in most areas compared with the volume of work in 2024-25 (approximately a 9.5% decrease in the number of items registered, and a 24.5% decrease in page numbers).

Statistics—Publishing

Registration/ Publication	Number of items		Number of pages	
	2025-26	**2024-25**	**2025-26**	**2024-25**
Legislative instruments	1,675	1,623	36,232	36,557
Notifiable instruments	924	1,076	3,178	3,623
Gazette notices	743	664	3,031	1,820
Numbered Acts	103	118	4,249	6,103
Act compilations	322	657	214,824	333,137
OPC prepared instrument compilations—budget-funded	227	351	56,840	89,546
OPC prepared instrument compilations—user-pays	444	484	82,380	79,385
Agency prepared instrument compilations	447	423	47,826	44,435
Total	**4,885**	**5,396**	**448,889**	**594,606**

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
2025-26	1,675	1,780	924	245
2024-25	1,623	1,340	1,076	167

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 2025*, 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 has 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.

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 2025-26, 637 historical point in time compilations were published. This was a significant achievement and included the publication of 130 point in time versions of the *A New Tax System (Goods and Services Tax) Act 1999* to complete the series. Significant progress was also made on the *Criminal Code Act 1995*, the *Migration Act 1958*, the *Migration Regulations 1994* and the *Competition and Consumer Act 2010*, formerly known as the *Trade Practices Act 1974*.

The ***Bill Linking Project***, which began in 2024, seeks to provide links from every Act published on the Legislation Register 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. 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. In 2025-26, the links for 1921 to 1948 were completed, with 1949 to 1996 still to be linked.

Results for performance criteria 2.1 to 2.4

OPC has met all of the performance targets against these criteria in 2025-26.

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.

In this period, 100% of all legislative and notifiable instruments and gazette notices were registered on a specific day as required by lodging entities, meeting the required performance target of 100%.

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, 99.88% 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, 98.72% 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%.

Results for performance criteria 2.5 to 2.7

OPC has met all but one of the performance targets against these criteria in 2025-26.

Average rating (rating scale 1-5) received on client surveys for overall satisfaction with the registration service

The result for 2025-26 was 4.68 out of 5, exceeding the required performance target of at least 4.

Average rating (rating scale 1-5) received on client surveys for overall satisfaction with the billable compilation service is at least 4

The result for 2025-26 was 4.71 out of 5, exceeding the required performance target of at least 4.

Average rating (rating scale 1-5) received on website user surveys for overall satisfaction with the Federal Register of Legislation public website is at least 4

The result for 2025-26 was 3.14 out of 5, falling short of the required performance target of at least 4.

Of the 1320 responses received, 485 respondents identified as **government employees** (36.7%), 417 as **legal professionals** (31.6%), 172 as **private sector employees** (13%), 110 as belonging to the **education sector** (8.3%), 178 as **using the website in their personal capacity** (13.5%), and 149 identifying as **other** (11.3%).

In response to the question *What do you like about the Federal Register of Legislation?*, notable responses included:

- It's getting better all the time. And I'm so pleased it's being worked on and improved. Legislation has never been so accessible.
- I like that the Federal Register of Legislation is official, reliable, and free to access. It makes Australian laws transparent, easy to search, and shows all versions and amendments clearly.
- It's a reliable online trustworthy source for accessing legislation.
- Access to relevant and current legislation. Ability to follow historically. Ease of use, and ability to download information with a choice of document, pdf etc.
- I appreciate that it provides consolidations of legislation and you can easily track when a law was amended. It is also very easy to download the laws.
- Many things! I love the interactions tab, it's a great tool. I also like the details tab and that it includes e.g. disallowance and sunsetting information.
- It took a bit to get used to the new platform when it was launched, but I am very used to the website and use it without issue generally.
- I like being able to save regularly used legislation to my account. I like the facility for email updates to legislation.
- Credit to OPC team with the update, as now it is much easier to load large legislation.

742 respondents rated the site as either **positive** or **very positive** (56.2%), 218 respondents rated the site as **neither positive nor negative** (16.5%), 172 respondents rated the site as either **negative or very negative** (13%) and 188 respondents **did not choose a rating** (14.2%).

In response to the question *What could be improved on the Federal Register of Legislation?*, the following themes emerged:

- 247 respondents thought that **search and search results could be improved** (18.7%)
- 135 respondents found it **difficult to navigate the legislation, especially versions** (10.2%)
- 93 respondents thought the **website was slow at times** (7.0%)
- 78 respondents found it **difficult to locate supplementary material** (6.0%)

Alongside the insights provided through the Federal Register of Legislation public website annual survey, we have continued working with our Stakeholder Reference Group to source targeted feedback to improve overall satisfaction with the public website. A summary of system updates made in 2025-26 can be found on the Legislation Register at https://www.legislation.gov.au/help-and-resources/using-the-legislation-register/system-updates.

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 2 March 2026. OPC responded with our Statement of Intent on 10 March 2026. Both the Statement of Expectations and Statement of Intent are located on OPC's website.

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 deliver training on the legislative process, legislative design and drafting, while partnering with the Attorney-General's Department and the Australian Public Service Commission to strengthen capability in delivering legislative projects;
- continuing to investigate artificial intelligence and other technologies, exploring the additional capabilities that those systems might bring to support the work of legislative drafters;
- 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; and

- measuring and reporting on legislative trends, providing the Attorney-General with insights into the legislative agenda and OPC's performance.

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 2025-26, FPC exercised this power 153 times in 93 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 grammar, syntax or the use of conjunctives or disjunctives	6
2	Changes to punctuation	12
3	Changes to spelling	1
4	Changes to typeface	12
5	Correct errors arising out of an amendment of an instrument	2
6	Correct typographical errors	13
7	Give effect to the misdescribed amendments as intended	60
8	Numbering or renumbering of provision	17
9	Removal of redundant text	19
10	Reordering of definitions	1
12	Reordering of provisions	7
13	Updates to cross-references	1
14	Updates to references of a law or a provision	1
15	Updates to references to a person, body or other entity, or an office, position, place, document or thing	1
	Total editorial changes	153

A report with details of all editorial changes made in 2025-26 can be found on the Legislation Register at https://www.legislation.gov.au/help-and-resources/understanding-legislation/editorial-changes-reports.

Instrument name changes

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.

During 2025-26, FPC exercised this power for 1 instrument.

On 24 February 2026, the *Legislation Rules 2026* commenced, repealing the *Legislation Rule 2016*.

Section 11 of the *Legislation Rules 2026* permits the First Parliamentary Counsel to add a name to an unnamed instrument or document or amend the name of an instrument or document lodged for registration if the First Parliamentary Counsel is satisfied that the instrument or document as lodged does not have a name, or that the name of the instrument or document as lodged is not unique.

Section 12 of the *Legislation Rules 2026* permits the First Parliamentary Counsel to amend the name of an instrument or document lodged for registration to give the instrument or document a name that includes the year of its making if the First Parliamentary Counsel is satisfied that the name of the instrument or document as lodged does not include that year.

These powers ensure that all registered instruments and documents on the Federal Register of Legislation are uniquely named and therefore easier to identify and find.

During 2025-26, FPC exercised the power under section 12 of the *Legislation Rules 2026* for 3 instruments.

A report with details of all instruments with names changes can be found on the Legislation Register at https://www.legislation.gov.au/help-and-resources/understanding-legislation/name-changes-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 sunsetting 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 sunsetting instruments and reviewing sunsetting instruments that have been redrafted by agencies.

In 2025-26, 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 of legislative instruments and notifiable instruments, FPC has an obligation under section 16 of the *Legislation Act 2003* 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 2025-26, 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 6 Legislation Process Courses, 6 Legislative Design Courses, 3 Instruments Drafting Course One, 2 Instruments Drafting Course Two and 3 Preparing Compilations for Lodgement courses with a total of 658 participants across all 20 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 2003*.

Closing the gap

OPC has a key role in the preparation of legislation to support Closing the Gap initiatives, allocating expert senior drafters to undertake this important work with instructors from relevant agencies. To underpin our capability, OPC supports awareness and respect for First Nations culture and knowledge.

We remain conscious of our obligations to transform our organisation under Priority Reform 3 of the National Agreement on Closing the Gap.

OPC participates in a practical way to Closing the Gap Commonwealth actions to the extent that our function allows. For example, OPC promotes the use of Supply Nation and participates in the Jawun program to build capacity in First Nations organisations. OPC also uses Ngunnawal language from time to time in our daily work, and continues to celebrate Indigenous culture and achievements.

Like many agencies, we have implemented cultural capability training, extending it beyond EL2 employees (required by our Enterprise Agreement) and our SES officers and making it available to all staff, and making it a requirement for particular roles who deal most closely with First Nations partners. OPC engaged National Indigenous Training Employment Solutions (NITES) to work with OPC to conduct a review of the cultural needs within OPC. This project is associated with the Innovate Reconciliation Action Plan. We continue to implement strategies to recruit First Nations employees, a difficult challenge for a small agency located in Canberra.

We have implemented an AI assisted tool to ensure our internal policies are inclusive, and to assist us to identify and address any systemic bias or any racism in our internal policies.

We continue implementation of our Reflect Reconciliation Action Plan (***RAP***) which covers these and other strategies, with the support of our RAP working group. The working group includes senior leaders as well as members from all OPC work groups.

Implementation is also monitored through regular reports to the Senior Management Team (***SMT***).

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);
- Chief Operating Officer (Mr Christopher Price);
- 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
Paul Allen (Chair - Current)	Mr Allen is a 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 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.	5/5	$11,264
Jeff Lamond PSM (Independent Member to August 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 several Audit and Risk Committees for a range of Australian Government Agencies.	1/1	$2,200
Sandra Parker PSM (Independent	Ms Parker is a member of the Australian Institute of Company Directors.	4/5	$10,120

Member August 2025 to Current)	Ms Parker has extensive senior executive experience across several Commonwealth Government agencies including the Fair Work Ombudsman and Commonwealth Department of Education and Employment. Ms Parker has experience serving on boards and audit committees and working to boards.		
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/publications/audit-committee-charter*).

Workplace Consultative Committee

OPC places importance on engaging with staff. The main forum for 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 and Data 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 and Data 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 plan, risk assessment and procedures. 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 2025-26 financial year, with OPC having reviewed the policy, assessment and plan in 2025-26. 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 2025-26, internal audits were conducted in relation to:

- Credit Cards and Use of Delegations: The audit's objective was to assess the design and operating effectiveness of controls over the use of corporate credit cards, including compliance with relevant policies and procedures to ensure usage is appropriately authorised in line with OPC's delegations and accurately recorded.
- Data Management User Access Controls: The audit's objective was to assess the effectiveness of the design and implementation of identity and user access management policies and controls within OPC's operating environment, including the design and implementation of identity and user access management policies and controls within Microsoft 365 and Microsoft Azure and the implementation of multi-factor authentication (MFA) and the restriction of administrative privileges.
- Business Continuity and Disaster Recovery: The audit's objective was to assess OPC's business continuity and disaster recovery arrangements and to ascertain whether they are fit-for-purpose and aligned with business requirements, including OPC's strategic and operational risks.

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:

- embedding, during 2025-2026, 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;
- developing resources to assist supervisors to promote the APS Code of Conduct in their teams;
- 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 procurement processes was introduced during 2025-2026;

- 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;
- 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

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.

The Australian National Audit Office released a report into the Procurement and Contract Management of the New Federal Register of Legislation Project in December 2025. All recommendations from the report were accepted by the Senior Management Team. All but one of the recommendations have been implemented, with OPC aiming to implement the final recommendation during 2026-27.

There have been no reports on the operations of OPC by a parliamentary committee or the Commonwealth Ombudsman.

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

Gender Equality Reporting

OPC's portfolio responsibilities provide a particular opportunity to support gender equality across government. OPC's purposes are to enable the Government to implement its legislative program by drafting Commonwealth Acts and legislative instruments, and to ensure Commonwealth laws are freely available and accessible to all Australians through the Federal Register of Legislation. In performing this role, OPC works across Commonwealth policy areas and with many agencies, contributing to legislation that gives effect to government policy and supporting high standards in legislative drafting and publication. This provides opportunities to consider gender equality and inclusion in the way OPC supports clients, develops drafting capability, maintains accessible legislation, and raises issues requiring consultation with relevant policy areas.

In line with commitments made under Working for Women: A Strategy for Gender Equality, OPC continued to strengthen the practical workplace settings that support gender equality. These include diverse leadership and representation, economic equality and security, the balancing of paid work and caring responsibilities, and safe and respectful workplaces. The strategy identifies priority areas including gender-based violence, unpaid and paid care, economic equality and security, and leadership, representation and decision-making.

Women were strongly represented across OPC and held five of the six positions on the Senior Management Team. OPC's Diversity and Inclusion Strategy recognises gender as a priority and records that OPC has achieved strong results against five of the six Workplace Gender Equality Indicators, while continuing to focus on the gender pay gap. At OPC, women and men undertaking work at the same classification and pay point received the same remuneration. The gender pay gap arises largely from the distribution of women and men across classification levels.

OPC supported transparency and accountability through its Workplace Gender Equality intranet page, which brought together the Gender Pay Gap Employer Statement, WGEA Executive Summary Report, Industry Benchmarking Report, WGEA questionnaire, workforce statistics and parental leave usage information. Staff were notified when the reports were lodged and invited to comment. Actions identified through OPC's gender equality reporting included reviewing individual enhanced remuneration processes, increasing promotion of parental leave for men, publishing internal parental leave usage data, reviewing advertising language and channels for APS 4-6 roles, and including gender equality and inclusion messages in induction and recruitment material.

Flexible work and leave arrangements supported employees with family and caring responsibilities. These arrangements were underpinned by the OPC Enterprise Agreement 2024 - 2027 and policies on flexible work and leave. The policies provide for flexible working, paid parental leave, paid family and domestic violence leave, confidentiality protections, and related supports such as EAP access. OPC also maintained its Breastfeeding Friendly Workplace accreditation and provided a private first aid and parenting room to support employees returning to work while breastfeeding.

OPC continued its zero-tolerance approach to workplace sexual harassment and inappropriate interpersonal conduct. The Preventing Sexual Harassment Guidelines set out OPC's approach, focused on prompt, serious and procedurally fair responses,

including trauma-informed support and protection from victimisation. OPC's WGEA reporting records that its risk management process includes identifying and assessing workplace risks, applying controls to eliminate or minimise those risks, and regularly reviewing the effectiveness of controls. Awareness was supported through respectful behaviour training, bystander awareness and communication campaigns on inappropriate interpersonal conduct and sexual harassment.

Gender equality considerations were also embedded through consultation and governance arrangements. OPC consulted employees on gender equality through consultative mechanisms and the APS Census, and used the People Committee and Workplace Consultative Committee to test policies, review action plans and provide staff input on matters including diversity and inclusion, flexible work, WHS and breastfeeding-friendly workplace arrangements.

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 2025-26, 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; and by an ongoing communication program including newsletter articles, spotlight segments from senior leaders in all staff meetings, and online information.

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 working group meetings. The working groups 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 2025, 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 2026 Employee Census, 86% of respondents agreed that OPC is committed to, and actively promotes, a diverse and inclusive culture.

In order to implement our 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 2025-2026, we:

- continued regular meetings with our RAPWG to monitor the implementation of our Reflect RAP;
- engaged an Indigenous small business to assist us to develop a cultural competence strategy;
- 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; and
- engaged National Indigenous Training Employment Solutions (NITES) to work with OPC to conduct a review of the cultural needs within OPC.

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, still under development.

Our diversity has been celebrated throughout 2025-26 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 2026, 62% of employees were female, 1% non-binary and 37% male.

We are making strong progress to reduce our gender pay gap, however we have yet to achieve GEI 3 – equal remuneration between women and men. 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 lower 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 2025-26, 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 also commenced implementation of a three-year program of 360 feedback for our SES officers.

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 mindsets 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 - 4 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 or Second Parliamentary Counsel) to oversee and support their development over the course of their career. A curriculum to formalise and make the delivery of training for drafters more efficient has been developed, 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 APS Academy's SES Integrity Masterclass is a requirement for all new SES officers 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.

In the 2026 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 55% 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 42% 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 58% 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 26% 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 2026 are in Appendix B.

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

All non-SES employees (126 employees, including those who are acting in an SES classification) are covered by our Enterprise Agreement 2024-2027.

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 2025-26, 15 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 (30 employees) was provided consistent with Policy No. 7.3 OPC SES Remuneration Framework.

Disclosure of executive remuneration financial information for 2025-26 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;
- 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 $19.74 a week;

- employees occupying eligible positions may receive an allowance of $22.02 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 $35,837. 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 $633 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;

- 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.

Of note, in August 2025, we introduced our Well-being Framework, which sets our approach to wellbeing, based on psychologist Martin Seligman's PERMAH model of wellbeing, so each of us can be our best at work. It encompasses both physical and psychological safety, and outlines our approach to supporting our people to thrive. As a result, we have updated our approach to managing the risk of fatigue and have implemented working sustainably guidelines, resulting in changes to how we work. This includes a greater emphasis on the right to disconnect; improved risk assessments for work that includes psychological safety risks; deeper analysis of workloads and productivity data to identify and address roadblocks and inefficiencies; and experimentation with new team structures to respond to workload peaks and manage resourcing, in particular for large and urgent drafting projects.

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, with reports received about two minor injuries or illnesses and five medically treated injuries;
- staff survey results for 2026 showed a high level of satisfaction with health and wellbeing in the workplace. 77% of respondents believe OPC does a good job of promoting health and wellbeing, and 76% 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 22% 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.

Strategic Commissioning Framework

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

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. 2025-26 saw a significant focus on improving our practices and procedures in relation to procurement to implement the recommendations from the ANAO audit on the Procurement and Contract Management of the New Federal Register of Legislation Project | Australian National Audit Office (ANAO).

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 https://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 table

below provides information on OPC's application of the Australian Government's Supplier Pay On Time or Pay Interest Policy for the 2025-26 financial year.

The Pay On Time or Pay Interest Policy requires non corporate Commonwealth entities (NCEs), to pay eligible invoices within:

- five calendar days for electronic invoices (eInvoices) or
- twenty calendar days for all other invoices, unless a shorter payment period was agreed between the NCE and a supplier.

Where payment is not made in full and on time, NCEs are required to pay interest to the supplier on the outstanding amount if the interest accrued is more than $100. Interest is payable at the general interest charge rate available from the ATO, calculated for each calendar day from the day after the payment is due up to and including the day the payment is made.

	Eligible invoices up to $1 million (GST inclusive)	**All eligible invoices (GST inclusive)**
2025-26 Percentage (%) of invoices paid within 20 days by number	98.94%	98.94%
2025-26 Percentage (%) of invoices Paid within 20 days by value	99.53%	99.53%
Total value of invoices	$9,117,768	$9,117,768

In 2025-26, no interest was payable to suppliers on late payments as the total interest accrued did not exceed $100.00.

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 at https://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 at https://tenders.gov.au/.

During 2025-26, 6 new consultancy contracts were entered into involving total actual expenditure of $0.183m. In addition, 1 ongoing consultancy contract was active during the period, involving total actual expenditure of $0.098m.

Details of the new and ongoing reportable consultancy contracts entered into during 2025-26 are shown in the following tables.

Expenditure on Reportable Consultancy Contracts Current Report Period (2025-26)	Number	Expenditure $ (GST inc)
New contracts entered into during the reporting period	6	$183,007
Ongoing contracts entered into during a previous reporting period	1	$97,512
Total	**7**	**$280,519**

Organisations Receiving a Share of Reportable Consultancy Contract Expenditure Current Report Period (2025-26)	Expenditure $ (GST inc)
SolsticeIT Pty Ltd (ABN 67 664 669 532)	$117,930
Bellchambers Barrett (ABN 14 942 509 138)	$97,512
Ackama Australia (ABN 68 606 545 902)	$38,445
Slalom Australia Pty Ltd (ABN 71 635 861 004)	$26,632

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 (https://tenders.gov.au/).

During 2025-26, 9 new non-consultancy contracts were entered into involving total actual expenditure of $1.109m. In addition, 5 ongoing non-consultancy contract was active during the period, involving total actual expenditure of $1.596m.

No contracts of $100,000 or more (GST Inc.) were entered into during 2025-26 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 2025-26 are shown in the following tables.

Expenditure on Reportable Non-Consultancy Contracts Current Report Period (2025-26)	**Number**	**Expenditure $ (GST inc)**
New contracts entered into during the reporting period	9	$1,109,272
Ongoing contracts entered into during a previous reporting period	5	$1,596,494
Total	**14**	**$2,705,766**

Organisations Receiving a Share of Reportable Non-Consultancy Contract Expenditure Current Report Period (2024-25)	**Expenditure $ (GST inc)**
Chalfont Consulting (ABN 79 648 842 111)	$643,199
Relatbl Recruiting Pty Ltd (ABN 28 632 957 478)	$503,446
Hi-Tech Group Australia (ABN 41 062 067 878)	$421,556
MJR Tech Pty Ltd (ABN 85 650 339 049)	$330,726
Peoplebank Australia Ltd (ABN 42 003 995 748)	$283,430

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 2025–26, vacant positions in OPC were advertised on recruitment sites through the government's master advertising agency including Universal McCann, LinkedIn, Seek, and the ANU Law School. 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 Chief Operating Officer, Mr Christopher Price, who can be contacted by telephone on (02) 6120 1423 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 2025–26 $'000	Payments made 2025–26 $'000	Balance remaining 2025–26 $'000
ORDINARY ANNUAL SERVICES			
Departmental appropriation			
Prior year appropriations	22,111	20,629	1,482
Departmental appropriation[1]	26,589	9,644	16,945
S74 retained revenue receipts	14,445	-	14,445
Total ordinary annual services	**63,145**	**30,273**	**32,872**
OTHER SERVICES - NON-OPERATING			
Departmental appropriation			
Prior year appropriations	-	-	-
Departmental appropriation	350	216	134
Total other services - non-operating	**350**	**216**	**134**
Total net resourcing and payments for entity	**63,495**	**30,489**	**33,006**

[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 2025-26 $'000	Actual expenses 2025-26 $'000	Variance 2025-26 $'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)	23,419	25,887	(2,468)
Retained revenue receipts (section 74)	7,101	9,452	(2,351)
Expenses not requiring appropriation in the budget year	801	673	128
Total for Program 1.1	**31,321**	**36,012**	**(4,691)**
Total expenses for Outcome 1	**31,321**	**36,012**	**(4,691)**

	Actual 2024-25	Actual 2025-26
Average staffing level (number)	117	130

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 2026

Category	SES	Non-SES	Total
OPC Enterprise Agreement 2024-2027	5	121	126
Individual determinations made under the *Public Service Act 1999* s24 (1)	25		25
Total	**30**	**121**	**151**

APS Employees by full-time and part-time status as at 30 June 2026

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	5	0	5	0	0	0	5
SES 1	15	9	24	0	1	1	25
EL 2	29	4	33	0	0	0	33
EL 1	17	7	24	0	0	0	24
APS 6	16	3	19	1	0	1	20
APS 5	24	7	31	0	7	7	38
APS 4	5	1	6	0	0	0	6
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	0	0	0	0	0	0	0
Total	**111**	**31**	**142**	**1**	**8**	**9**	**151**

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

APS Employment Performance Pay by class level as at 30 June 2026

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	25	0	0	0	0
EL 2	33	0	0	0	0
EL 1	24	0	0	0	0
APS 6	20	0	0	0	0
APS 5	38	0	0	0	0
APS 4	6	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	0	0	0	0	0
Total	**151**	**0**	**0**	**0**	**0**

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

APS Employment type by location as at 30 June 2026

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	142	9	151
NT	0	0	0
External Territories	0	0	0
Overseas	0	0	0
Total	**142**	**9**	**151**

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

All ongoing employees as at 30 June 2026

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	43	9	52	67	21	88	1	1	2	0	0	0	0	0	0	142
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	**43**	**9**	**52**	**67**	**21**	**88**	**1**	**1**	**2**	**0**	**0**	**0**	**0**	**0**	**0**	**142**

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

All non-ongoing employees as at 30 June 2026

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	1	4	5	0	4	4	0	0	0	0	0	0	0	0	0	9
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	**1**	**4**	**5**	**0**	**4**	**4**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**9**

APS ongoing employees as at 30 June 2026

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	4	0	4	0	0	0	0	0	0	0	0	0	5
SES 1	6	5	11	9	4	13	0	0	0	0	0	0	0	0	0	24
EL 2	18	1	19	11	3	14	0	0	0	0	0	0	0	0	0	33
EL1	4	0	4	13	6	19	0	1	1	0	0	0	0	0	0	24
APS 6	5	0	5	11	3	14	0	0	0	0	0	0	0	0	0	19
APS 5	7	2	9	16	5	21	1	0	1	0	0	0	0	0	0	31
APS 4	2	1	3	3	0	3	0	0	0	0	0	0	0	0	0	6
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	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**43**	**9**	**52**	**67**	**21**	**88**	**1**	**1**	**2**	**0**	**0**	**0**	**0**	**0**	**0**	**142**

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

APS non-ongoing employees as at 30 June 2026

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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 1	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	1
EL 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EL 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 6	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1
APS 5	0	3	3	0	4	4	0	0	0	0	0	0	0	0	0	7
APS 4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**1**	**4**	**5**	**0**	**4**	**4**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**9**

APS employment salary ranges by class level as at 30 June 2026

Category	Minimum ($)	Maximum ($)
SES 3		
SES 2	$246,013	$313,198
SES 1	$201,888	$242,379
EL 2	$146,231	$176,049
EL 1	$127,126	$154,363
APS 6	$100,036	$146,231
APS 5	$92,618	$98,216
APS 4	$83,040	$90,163
APS 3	$74,506	$80,416
APS 2	$65,412	$72,539
APS 1	$57,802	$63,882
Other		
Minimum/Maximum range	$57,802	$313,198

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.

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 maintained throughout the year to support OPC's sustainability objectives and reduce environmental impacts:

- considering energy efficiency when acquiring equipment;
- limit printing and encouraging staff to use double-sided printing where paper based records are required;
- publishing documents online to minimise printing;
- adopting digital workflows, including on screen reviewing and editing, electronic communication and electronic records management;
- 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.

Emissions Reporting/Climate-related Metrics

As part of the Net Zero in Government Operations Strategy, and the reporting requirements under section 516A of the *Environment Protection and Biodiversity Conservation Act 1999*, all

Commonwealth entities and Commonwealth companies are required to report on their operational greenhouse gas emissions.

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

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

There was no refrigerant usage that met the thresholds for 2025-26 reporting.

2025-26 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	77.32	3.63	80.95
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	5.83	5.83
Domestic Hire Car	N/A	N/A	-	-
Domestic Travel Accommodation	N/A	N/A	1.58	1.58
Other Energy	-	N/A	-	-
Total t CO2-e	-	77.32	11.04	88.36

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

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

N/A = not applicable

2025-26 Electricity Greenhouse Gas Emissions

Emissions Source	Scope 2 t CO_2-e	Scope 3 t CO_2-e	Total t CO_2-e	Electricity kWh
Location-based electricity emissions	77.32	3.63	80.94	120,801.99
Market-based electricity emissions	2.34	0.32	2.66	2,887.17
Total renewable electricity[1]	N/A	N/A	N/A	117,914.82
Renewable Power Percentage[2]	N/A	N/A	N/A	20,886.67
Jurisdictional Renewable Power Percentage[3]	N/A	N/A	N/A	97,028.16
GreenPower	N/A	N/A	N/A	-
Large-scale generation certificates	N/A	N/A	N/A	-

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

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

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

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

N/A = not applicable

Appendix D: Financial Statements 2025-2026

Contents

Auditor-General's Report on Financial Statements

Certification of Financial Statements

Contents

Statement of Comprehensive Income

Statement of Financial Position

Statement of Changes in Equity

Cash Flow Statement

Notes to and forming part of the Financial Statements

Auditor-General's Report on Financial Statements

Australian National Audit Office

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 2026:

(a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and

(b) present fairly the financial position of the Entity as of 30 June 2026 and its financial performance and cash flows for the year then ended.

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

- Statement by 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.

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

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

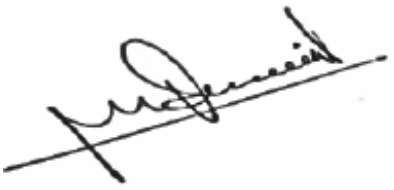
My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that 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

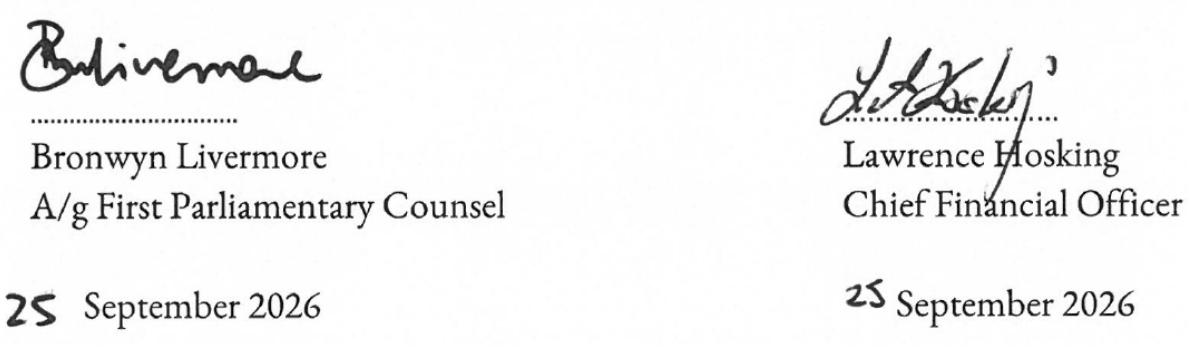
25 September 2026

Certification of Financial Statements

Statement by A/g First Parliamentary Counsel and Chief Financial Officer

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

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



Bronwyn Livermore
A/g First Parliamentary Counsel

25 September 2026

Lawrence Hosking
Chief Financial Officer

25 September 2026

Financial Statements 2025-2026

OFFICE OF PARLIAMENTARY COUNSEL

CONTENTS

Primary Financial Statements

Statement of Comprehensive Income
Statement of Financial Position
Statement of Changes in Equity
Cash Flow Statement

Notes to and forming part of the Financial Statements

Overview

Budget Variance Explanations

1: Financial Performance

1.1 Expenses
1.2 Income

2: Financial Position

2.1 Financial Assets
2.2 Non-Financial Assets
2.3 Payables
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 2026

	Notes	**2026 $'000**	2025 $'000	Original Budget $'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	**25,733**	22,889	23,432
Suppliers	1.1B	**7,531**	7,394	5,079
Depreciation and amortisation	2.2A	**2,542**	2,564	2,799
Finance costs	1.1C	**206**	81	11
Write-down of non-financial assets	1.1D	**-**	64	-
Total expenses		**36,012**	32,992	31,321
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	**9,365**	8,888	7,101
Other revenue	1.2B	**175**	174	71
Total own-source revenue		**9,540**	9,062	7,172
Total own-source income		**9,540**	9,062	7,172
Net cost of services		**(26,472)**	(23,930)	(24,149)
Revenue from Government		**26,072**	23,194	23,419
Deficit on continuing operations		**(400)**	(736)	(730)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		**1,979**	-	-
Total other comprehensive income		**1,979**	-	-
Total comprehensive income/(loss)		**1,579**	(736)	(730)

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

Statement of Financial Position

as at 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
ASSETS				
Financial assets				
Cash and cash equivalents		**5,393**	1,882	2,647
Trade and other receivables	2.1A	**24,565**	26,432	24,182
Total financial assets		**29,958**	28,314	26,829
Non-financial assets [1]				
Buildings	2.2A	**16,791**	16,025	(439)
Plant and equipment	2.2A	**700**	631	743
Computer software	2.2A	**9,858**	10,655	10,258
Prepayments		**286**	340	214
Total non-financial assets		**27,635**	27,651	10,776
Total assets		**57,593**	55,965	37,605
LIABILITIES				
Payables				
Suppliers	2.3A	**543**	495	639
Other payables	2.3B	**7,302**	6,663	6,504
Total payables		**7,845**	7,158	7,143
Interest bearing liabilities				
Leases	2.4A	**14,009**	15,151	(1,207)
Total interest bearing liabilities		**14,009**	15,151	(1,207)
Provisions				
Employee provisions	4.1A	**9,550**	8,613	8,103
Total provisions		**9,550**	8,613	8,103
Total liabilities		**31,404**	30,922	14,039
Net assets		**26,189**	25,043	23,566
EQUITY				
Contributed equity		**11,466**	11,899	12,416
Reserves		**2,162**	183	183
Retained surplus		**12,561**	12,961	10,967
Total equity		**26,189**	25,043	23,566

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

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

Statement of Changes in Equity

for the period ended 30 June 2026

	2026	2025	Original Budget
	$'000	$'000	$'000
CONTRIBUTED EQUITY			
Opening balance as at 1 July			
Balance carried forward from previous period	**11,899**	10,782	11,899
Transactions with owners			
Distributions to owners			
Returns of capital - s51 quarantine	**(1,300)**	-	-
Contributions by owners			
Equity injection - Appropriations	**350**	600	-
Departmental capital budget	**517**	517	517
Total transactions with owners	**(433)**	1,117	517
Closing balance as at 30 June	**11,466**	11,899	12,416
RETAINED EARNINGS			
Opening balance as at 1 July			
Balance carried forward from previous period	**12,961**	13,697	11,697
Adjusted opening balance	**12,961**	13,697	11,697
Comprehensive income			
Deficit for the period	**(400)**	(736)	(730)
Total comprehensive income	**(400)**	(736)	(730)
Closing balance as at 30 June	**12,561**	12,961	10,967
ASSET REVALUATION RESERVE			
Opening balance as at 1 July			
Balance carried forward from previous period	**183**	183	183
Comprehensive income			
Other comprehensive income	**1,979**	-	-
Total comprehensive income	**1,979**	-	-
Closing balance as at 30 June	**2,162**	183	183

Statement of Changes in Equity

for the period ended 30 June 2026

	2026	2025	Original Budget
	$'000	$'000	$'000
TOTAL EQUITY			
Opening balance as at 1 July			
Balance carried forward from previous period	**25,043**	24,662	23,779
Adjusted opening balance	**25,043**	24,662	23,779
Comprehensive income			
Deficit for the period	**(400)**	(736)	(730)
Other comprehensive income	**1,979**	-	-
Total comprehensive income	**1,579**	(736)	(730)
Transactions with owners			
Distributions to owners			
Returns of capital - s51 quarantine	**(1,300)**	-	-
Contributions by owners			
Equity injection - Appropriations	**350**	600	-
Departmental capital budget	**517**	517	517
Total transactions with owners	**(433)**	1,117	517
Closing balance as at 30 June	**26,189**	25,043	23,566

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

Cash Flow Statement

for the period ended 30 June 2026

	2026	2025	Original Budget
	$'000	$'000	$'000
OPERATING ACTIVITIES			
Cash received			
Appropriations	**38,589**	31,862	23,412
Sale of goods and rendering of services	**13,891**	8,400	7,101
GST received	**785**	969	-
Other	**88**	85	-
Total cash received	**53,353**	41,316	30,513
Cash used			
Employees	**24,584**	22,208	23,432
Suppliers	**8,187**	8,461	5,008
Interest payments on lease liabilities	**206**	81	11
GST paid	**244**	130	-
Section 74 receipts transferred to OPA	**14,445**	9,448	-
Total cash used	**47,666**	40,328	28,451
Net cash from operating activities	**5,687**	988	2,062
INVESTING ACTIVITIES			
Cash used			
Purchase of property, plant and equipment	**601**	703	517
Total cash used	**601**	703	517
Net cash used by investing activities	**(601)**	(703)	(517)
FINANCING ACTIVITIES			
Cash received			
Contributed equity	**867**	1,117	517
Total cash received	**867**	1,117	517
Cash used			
Principal payments of lease liabilities	**1,142**	1,263	1,459
Return of contributed equity	**1,300**	-	-
Total cash used	**2,442**	1,263	1,459
Net cash used by financing activities	**(1,575)**	(146)	(942)
Net increase in cash held	**3,511**	139	603
Cash and cash equivalents at the beginning of the reporting period	**1,882**	1,743	2,044

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 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:

Standard/ Interpretation	Nature of change in accounting policy, transitional provisions, and adjustment to financial statements
AASB 2026-1 Amendments to Australian Accounting Standards Disclosures about Uncertainties in the Financial Statements	AASB 2026-1 amends AASB 136 and AASB 137 to add additional illustrative examples to their accompanying guidance. The objective of the new examples is to illustrate how an entity applies the requirements of the Standards to report the effects of uncertainties in its financial statements. In particular, the examples demonstrate: (a) in relation to AASB 136 – how an entity discloses information about the key assumptions it uses to determine the recoverable amounts of assets; and (b) in relation to AASB 137 – how an entity might disclose information about plant decommissioning and site-restoration obligations even if their effect on the carrying amount of the entity's plant decommissioning and site-restoration provision is immaterial. This Standard applies to annual periods beginning on or after 1 July 2025 that end on or after 28 February 2026.

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:

Future Australian Accounting Standard Requirements	*Future Australian Accounting Standard Requirements*
AASB 18 *Presentation and Disclosure in Financial Statements*	AASB 18 will replace AASB 101 Presentation of Financial Statements. 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 Basis of Preparation of Financial Statements or AASB 7 Financial Instruments: Disclosures with only limited wording changes. AASB 18 has introduced changes to AASB 107 Statement of Cash Flows, AASB 133 Earnings per Share and AASB 134 Interim Financial Reporting. For not-for-profit public sector entities, AASB 18 applies to annual reporting periods beginning on or after 1 January 2028.
AASB 18 (NFP/super) Appendix D Amendments to Other Australian Accounting Standards	The pronouncement, AASB 18 (NFP/super) Appendix D Amendments to Other Australian Accounting Standards, forms part of Appendix D and implements consequential amendments to other AAS to ensure consistency with the AASB 18 framework, including tailored amendments for not-for-profit and superannuation entities.

Contingent Liabilities and Contingent Assets

OPC has no quantifiable or unquantifiable contingent assets or liabilities as at 30 June 2026 (2025: 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 for major differences between actual and the original budgeted amounts that were first presented to Parliament in respect of the reporting period from OPC's 2025-26 May Portfolio Budget Statements (PBS).

As part of the 2025-26 Mid-Year Economic and Fiscal Outlook (MYEFO), OPC received additional funding to deliver drafting services for government within this parliamentary term and remain responsive to Government in the future. The additional funding resulted in a material change to OPC's original budget. A number of the major variances are the result of additional Portfolio Budget Estimates Statements (PAES) funding.

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		
Total expenses	(4,691)	The variance in total expenses is primarily due to additional employee and supplier expenses associated with the establishment of the Legislation Data and Systems Office, increase in drafting capacity and exploring opportunities to modernise the way legislation is drafted and delivered, focusing on efficiency, resilience and future transformation to ensure OPC is able to meet the government's legislative agenda within this parliamentary term and remaining responsive to Government in the future.
Revenue from Government	(2,653)	Revenue from government is higher in 2025-26 due to additional PAES funding, to ensure OPC is able to meet the government's legislative agenda within this parliamentary term and remaining responsive to Government in the future.
Revenue from contracts with customers	(2,264)	Revenue from contracts with customers is higher in 2025-26 due to the annual fees associated with the operation of the Federal Register of Legislation (FRL) and an increase in instrument drafting revenue.

Budget Variance Explanations

Affected line items	Variance $'000	Explanations of major variances
Statement of Financial Position		
Buildings	(17,230)	During the 2024-25 financial year OPC's right-of-use asset (ROU) was modified at Level 4, 28 Sydney Avenue, Forrest, ACT. The lease was modified to 30 June 2035. OPC's budgeted Statement of Financial Position was updated at 2025-26 MYEFO.
Leases	(15,216)	During 2024-25, the lease term associated with Level 4, 28 Sydney Avenue, Forrest, ACT was modified to 30 September 2035. OPC's budgeted Statement of Financial Position was updated at 2025-26 MYEFO.
Employee provisions	(1,447)	The variance in employee provisions is due to an increase in staffing levels.

1. Financial Performance

1.1 Expenses

	2026 $'000	2025 $'000
1.1A: Employee benefits		
Wages and salaries	**19,665**	17,240
Superannuation		
Defined contribution plans	**2,169**	1,626
Defined benefit plans	**1,285**	1,768
Leave and other entitlements	**2,614**	2,255
Total employee benefits	**25,733**	22,889

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	**74**	72
Audit fees - internal	**96**	91
General expenditure	**648**	514
IT & telecommunications	**3,782**	4,560
Labour hire & contractors	**1,965**	1,246
Property	**313**	283
Staff development & human resources	**607**	577
Total goods and services supplied or rendered	**7,484**	7,343
Goods supplied	**53**	30
Services rendered	**7,431**	7,313
Total goods and services supplied or rendered	**7,484**	7,343
Other suppliers		
Workers compensation expenses	**47**	51
Total other suppliers	**47**	51
Total suppliers	**7,531**	7,394

1. Financial Performance

	2026 $'000	2025 $'000
1.1C: Finance costs		
Interest on lease liabilities	**206**	81
Total finance costs	**206**	81

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

	2026 $'000	2025 $'000
Own-Source Revenue		
1.2A: Revenue from contracts with customers		
Rendering of services	**9,365**	8,888
Total revenue from contracts with customers	**9,365**	8,888

Disaggregation of revenue from contracts with customers

Major product / service line:		
Registration annual fees	**5,746**	5,151
Billable instrument drafting	**1,618**	1,496
Peak & express registrations	**786**	861
Secondment	**486**	351
Compilation preparation	**265**	302
Courses	**464**	727
	9,365	8,888
Type of customer:		
Australian Government entities (related parties)	**9,365**	8,888
	9,365	8,888
Timing of transfer of goods and services:		
Over time	**8,115**	7,300
Point in time	**1,250**	1,588
	9,365	8,888

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.

	2026 $'000	2025 $'000
1.2B: Other revenue		
Other	**88**	86
Resources received free of charge		
Remuneration of auditors [1]	**74**	72
Comcover premium offset [2]	**13**	16
Total other revenue	**175**	174

[1] The Australian National Audit Office provides audit services that are funded from Government appropriation. The amount of $0.074m (2025: $0.072m) reflects the value of these services to OPC.

[2] The offset was received from the Department of Finance in relation to the Comcover insurance premium. The amount of $0.013m (2025: $0.016m) 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

	2026 $'000	2025 $'000
2.1A: Trade and other receivables		
Goods and services receivables		
Goods and services	**2,065**	5,488
Contract assets from contracts with customers [1]	**150**	583
GST receivable from the Australian Taxation Office	**193**	132
Total goods and services receivables	**2,408**	6,203
Appropriation receivables		
Appropriation receivable	**22,157**	20,229
Total appropriation receivables	**22,157**	20,229
Total trade and other receivables	**24,565**	26,432

[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 2025				
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 1 July 2025	**16,025**	**631**	**10,655**	**27,311**
Additions				
Purchase or internally developed	**350**	**251**	**-**	**601**
Revaluations and impairments recognised in other comprehensive income	**1,979**	**-**	**-**	**1,979**
Depreciation and amortisation	**(103)**	**(182)**	**(797)**	**(1,082)**
Depreciation on right-of-use assets	**(1,460)**	**-**	**-**	**(1,460)**
Total as at 30 June 2026	**16,791**	**700**	**9,858**	**27,349**
Total as at 30 June 2026 represented by				
Gross book value	**18,388**	**822**	**12,195**	**31,405**
Work in progress	**352**	**214**	**-**	**566**
Accumulated depreciation, amortisation and impairment	**(1,949)**	**(336)**	**(2,337)**	**(4,622)**
Total as at 30 June 2026	**16,791**	**700**	**9,858**	**27,349**
Carrying amount of right-of-use assets	**13,510**	**-**	**-**	**13,510**

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

The carrying amount of computer software includes nil purchased software (2025: $0.008m) and $9.858m (2025: $10.647m) internally generated software.

Revaluation of non-financial assets

A revaluation increment related to buildings $1.979m (2025: nil decrement) and no revaluation increment/decrement related to plant and equipment (2025: nil 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 2026. Where indications of impairment exist, the asset's recoverable amount is estimated, and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

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:

	2026	2025
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:

	2026	2025
Purchased software	**4 to 5 years**	4 to 5 years
Internally generated software	**15 years**	15 years

2. Financial Position

2.3 Payables

	2026 $'000	2025 $'000
2.3A: Suppliers		
Trade creditors and accruals	**543**	495
Total suppliers	**543**	495

Settlement is usually made in 20 days.

2.3B: Other payables		
Salaries and wages	**779**	613
Superannuation	**126**	97
Salary packaging	**46**	39
FBT payable	**31**	20
Unearned income [1]	**6,320**	5,894
Total other payables	**7,302**	6,663

[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

	2026 $'000	2025 $'000
2.4A: Leases		
Lease liabilities	**14,009**	15,151
Total leases	**14,009**	15,151
Maturity analysis - contractual undiscounted cash flows		
Within 1 year	**1,351**	1,348
Between 1 to 5 years	**7,704**	7,380
More than 5 years	**5,947**	7,622
Total leases	**15,002**	16,350

The total cash outflow for the year ended 30 June 2026 was $1.348m (2025: $1.344m).

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

	2026 $'000	2025 $'000
Ordinary annual services		
Annual appropriation		
Operating	**26,072**	23,194
Capital budget [1]	**517**	517
Section 74 receipts of PGPA Act [2]	**14,445**	9,448
Total available appropriation	**41,034**	33,159
Appropriation applied (current and prior years)	**(30,274)**	(33,320)
Variance [3]	**10,760**	(161)
Other services		
Annual appropriation		
Equity	**350**	600
Total available appropriation	**350**	600
Appropriation applied (current and prior years)	**(216)**	-
Variance [3]	**134**	600

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

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

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

3. Funding

3.1B: Unspent annual appropriations

	2026 $'000	2025 $'000
Departmental		
Supply Act (No. 3) 2022-23 [1]	**-**	140
Appropriation Act (No.4) - Equity Injections 2023-24 [1]	**700**	700
Appropriation Act (No.1) 2024-25	**57**	18,747
Appropriation Act (No.1) - Departmental Capital Budget (DCB) 2024-25	**125**	182
Appropriation Act (No.2) - Equity Injections 2024-25 [1]	**600**	600
Appropriation Act (No.1) 2025-26	**15,909**	-
Appropriation Act (No.1) - Departmental Capital Budget (DCB) 2025-26	**301**	-
Appropriation Act (No.3) 2025-26	**3,550**	-
Appropriation Act (No.6) - Equity Injections 2025-26	**134**	-
Supply Act (No. 1) 2025-26	**1,864**	-
Supply Act (No. 1) - Departmental Capital Budget (DCB) 2025-26	**216**	-
Cash at bank - departmental payments & receipts account	**5,393**	1,882
Total departmental	**28,849**	22,251

[1] Includes an amount withheld under section 51 $1.3m (2025: $0.140m).

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. Funding

3.2 Net Cash Appropriation Arrangements

	2026 **$'000**	2025 $'000
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	**1,579**	(736)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)[1]	**1,082**	1,224
Less: cost recovered amortisation [1]	**(788)**	(788)
Plus: depreciation of right-of-use assets [2]	**1,460**	1,340
Less: lease principal repayments [2]	**(1,142)**	(1,263)
Net Cash Operating Surplus/(Deficit)	**2,191**	(223)

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

	2026 $'000	2025 $'000
4.1A: Employee provisions		
Leave	**9,550**	8,613
Total employee provisions	**9,550**	8,613

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) 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.

Secondee leave balances are not reported by OPC but are recorded in the home entities' financial statements. At 30 June 2026, OPC has nil secondees (2025: 1).

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 2026 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 Chief Operating Officer, the General Manager Publishing, and one SES Drafter. Key Management Personnel remuneration is reported in the table below:

	2026 **$'000**	2025 $'000
Short-term employee benefits [1]	**2,280**	2,234
Post-employment benefits [2]	**354**	346
Other long-term employee benefits [3]	**35**	117
Total key management personnel remuneration expenses [4]	**2,669**	2,697

The total number of Key Management Personnel that are included in the above table are 7 employees (2025: 7 employees). Three members were Key Management Personnel for part of the 2025-26 financial year.

[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

	2026 $'000	2025 $'000
5.1A: Categories of financial instruments		
Financial assets at amortised cost		
Cash and cash equivalents	**5,393**	1,882
Goods and services receivable	**2,065**	5,488
Contract assets	**150**	583
Total financial assets at amortised cost	**7,608**	7,953
Total financial assets	**7,608**	7,953
Financial Liabilities		
Financial liabilities measured at amortised cost		
Supplier payables	**543**	495
Total financial liabilities measured at amortised cost	**543**	495
Total financial liabilities	**543**	495

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	
	2026	2025
	$'000	$'000
Non-financial assets		
Plant and equipment	**486**	631
Leasehold improvements	**2,929**	1,053
	3,415	1,684

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 2025-26 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

	2026 $'000	2025 $'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	**5,393**	1,882
Trade and other receivables	**24,565**	26,432
Prepayments	**286**	316
Total no more than 12 months	**30,244**	28,630
More than 12 months		
Land and buildings	**16,791**	16,025
Plant and equipment	**700**	631
Computer software	**9,858**	10,655
Prepayments	**-**	24
Total more than 12 months	**27,349**	27,335
Total assets	**57,593**	55,965
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	**543**	495
Other payables	**7,302**	6,663
Leases	**1,162**	1,142
Employee provisions	**2,715**	1,381
Total no more than 12 months	**11,722**	9,681
More than 12 months		
Leases	**12,847**	14,009
Employee provisions	**6,835**	7,232
Total more than 12 months	**19,682**	21,241
Total liabilities	**31,404**	30,922

Appendix E: Executive Remuneration

Key management personnel

During the reporting period ended 30 June 2026, 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
Christopher Price	Chief Operating Officer [1]	Part year
Karyn MacMullin	Senior Executive Drafter [2]	Part year - 6 months
Samara Zeitsch	Senior Executive Drafter [2]	Part year - 6 months

Notes

1: Commenced 8 September 2025

2: Temporary rotating Senior Management Team Member

KMP Remuneration

Note 4.2 to OPC's Financial Statements in Appendix D discloses the KMP remuneration in aggregate for the reporting period ending 30 June 2026. In accordance with the **PGPA Rule**, this remuneration information is disaggregated as follows:

		Short-term benefits			Post-employment benefits	Other long-term benefits	Total remuneration
Name	**Position title**	**Base Salary ($)[1]**	**Allowances ($)[2]**	**Total ($)**	**Superannuation contributions ($)**	**Long service leave ($)**	
Meredith Leigh	First Parliamentary Counsel	539,602	1,820	541,422	82,536	35,606	659,564
Bronwyn Livermore	Second Parliamentary Counsel	469,269	1,820	471,089	65,734	(62,365)	474,458
Rebecca Considine	Second Parliamentary Counsel	452,639	1,820	454,459	64,825	30,109	549,393
Aasha Swift	General Manager Publishing	238,230	36,889	275,119	50,705	17,625	343,449
Christopher Price [3]	Chief Operating Officer	220,967	28,911	249,878	35,964	4,157	289,999
Karyn MacMullin [3]	Senior Executive Drafter	135,084	20,543	155,627	29,196	5,425	190,248
Samara Zeitsch [3]	Senior Executive Drafter	115,894	16,906	132,800	25,402	4,809	163,011
Total		**2,171,685**	**108,709**	**2,280,394**	**354,362**	**35,366**	**2,670,122**

[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.*

[3] *KMP member for part of the 2025-26 financial year.*

Senior executive remuneration[1,2]

		Short-term benefits[3]		Post-employment benefits[4]	Other long-term benefits[5]	Total remuneration
Remuneration bands	**Number of senior executives**	**Average base salary ($)**	**Average other benefits and allowances ($)**	**Average superannuation contributions ($)**	**Average long service leave ($)**	**Average total remuneration ($)**
$0- $220,000	9	87,672	16,419	18,545	12,133	134,769
$220,001- $245,000	1	169,382	36,889	36,011	1,783	244,065
$245,001- $270,000	2	172,269	36,714	41,641	17,046	267,670
$270,001- $295,000	5	195,878	36,889	34,423	13,612	280,802
$295,001- $320,000	4	214,602	39,501	38,455	18,631	311,189
$320,001- $345,000	2	233,415	36,889	45,186	17,858	333,348
$345,001–$370,000	3	253,204	36,889	41,803	19,439	351,335
$395,001–$420,000	1	273,313	36,889	52,331	37,032	399,565

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

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 Statement, Portfolio Additional Estimates	If applicable, Mandatory	N/A

		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**			
	Annual Performance Statements			
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
17AD(c)(ii)	***Report on Financial Performance***			
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 significant impact on the entity's future operation or financial results.	If applicable, Mandatory	N/A

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 non-compliance with Finance law and action taken to remedy non-compliance.	If applicable, Mandatory	N/A

	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	If applicable, Mandatory	N/A

		the PGPA Act), a Parliamentary Committee, or the Commonwealth Ombudsman.		
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; • statistics on full-time employees; • statistics on part-time employees; • statistics on gender; • statistics on staff location;	Mandatory	Chapter 5 and Appendix B

		• 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 *Public Service Act 1999*.	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
	Assets Management			
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
	Purchasing			
17AG(6)	Chapter 6	An assessment of entity performance against the *Commonwealth Procurement Rules.*	Mandatory	Chapter 6
	Reportable consultancy contracts			
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 on those ongoing contracts (inclusive of GST).	Mandatory	Chapter 6
17AG(7)(b)	Chapter 6	A statement that *"During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of $[specified million]. In addition, [specified number] ongoing*	Mandatory	Chapter 6

		reportable consultancy contracts were active during the period, involving total actual expenditure of $[specified million].”		
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 *“Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.”*	Mandatory	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 GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory	Chapter 6
17AG(7A)(b)	Chapter 6	A statement that “*Annual reports contain information about actual expenditure on reportable non-*	Mandatory	Chapter 6

		consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website."		
17AD(daa)	***Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts***			
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
	Australian National Audit Office Access Clauses			
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 and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory	N/A
	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	If applicable, Mandatory	N/A

		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.		
	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	Mandatory	Appendix D

		subsection 43(4) of the PGPA Act.		
	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 Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website."*	If applicable, Mandatory	N/A
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 *"Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]."*	If applicable, Mandatory	N/A
17AH(1)(c)	Chapter 7	Outline of mechanisms of disability reporting,	Mandatory	Chapter 5

		including reference to website for further information.		
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

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

OPC	Office of Parliamentary Counsel
PBC	Parliamentary Business Committee (a subcommittee of the Cabinet)
PBS	Portfolio Budget Statement
PGPA Act	*Public Governance, Performance and Accountability Act 2013*
PGPA Rule	*Public Governance, Performance and Accountability Rule 2014*
PWC	PriceWaterhouseCoopers
Legislation Register	Federal Register of Legislation
Senior Drafter	First Parliamentary Counsel, a Second Parliamentary Counsel or a drafter in the SES
SES	Senior Executive Service
SME	Small and Medium Enterprises
SMT	Senior Management Team
WCC	Workplace Consultative Committee
WHS	Workplace Health and Safety
WHS Act	*Work Health and Safety Act 2011*

Index

A

Additional information 58
Advertising and market research etc. 57
All non-ongoing employees as at 30 June 2026 66
All ongoing employees as at 30 June 2026 65
Analysis of factors that contributed to OPC's performance for Purpose 1 14
Analysis of factors that contributed to OPC's performance for Purpose 2 23
Appendix A: Entity resource statement and expenses by outcome 59
Appendix B: Staffing statistics and salary ranges 61
Appendix C: Reporting required by section 516A of the *Environment Protection and Biodiversity Conservation Act 1999* 70
Appendix D: Financial Statements 2025-2026 74
Appendix E: Executive Remuneration 105
Appendix F: List of Requirements 108
Appropriations Acts outcome contributing to ecologically sustainable development 70
APS Employees by full-time and part-time status as at 30 June 2026 62
APS Employment Performance Pay by class level as at 30 June 2026 63
APS employment salary ranges by class level as at 30 June 2026 69
APS Employment type by location as at 30 June 2026 64
APS non-ongoing employees as at 30 June 2026 68
APS ongoing employees as at 30 June 2026 67
Assessment of OPC's effectiveness in developing employees 43
Auditor-General's Report on Financial Statements 75

B

Benefits 49
Budget Variance Explanations 87

C

Cash Flow Statement 83
Certification of Financial Statements 77
Chapter 1: Overview of OPC 8
Chapter 2: Annual Performance Statement 12
Chapter 3: Additional information 29
Chapter 4: Management and accountability 35
Chapter 5: Management of human resources 43
Chapter 6: Purchasing and consultants 53
Chapter 7: Miscellaneous 57
Closing the Gap 33
Corporate governance 35
Coverage of enterprise agreements and *Public Service Act 1999* subsection 24(1) determinations 49

D

Disability reporting 57
Drafting 4

E

Ecologically sustainable development and environmental performance 57
Editorial changes 30
Effect of OPC's activities on the environment 71
Employee Census Results 6
Employment Arrangements as at 30 June 2026 61
Emissions Reporting/Climate-related Metrics 71
Encouraging high standards in the drafting of legislative and notifiable instruments 32
Entity resource statement 59
Executive remuneration 49
Expenses for Outcome 1 60
External scrutiny 40

F

Financial Statements 2025-2026 78
Freedom of information 57

G

Gender Equality Reporting 40
Glossary 122

H

Headcount 61
How OPC's activities accorded with principles of ecologically sustainable development 70

I

Instrument name changes 31

K

Key management personnel 105
KMP remuneration 106

M

Maintenance of ethical standards 39
Measures to minimise the effect of OPC's activities on the environment 71
Methodology for Purpose 1 12
Methodology for Purpose 2 20

O

Organisational structure 8
Other corporate services activities 6
Outcome and program structure 10
Outlook for coming year 7

P

Performance pay 50
Procurement initiatives to support small business 53
Publications 5
Purchasing 53
Purposes of OPC 8

R

Reportable consultancy contracts 54
Reportable non-consultancy contracts 55
Results for Purpose 1—Legislative drafting 13
Results for Purpose 2—Publication 22
Role and functions of OPC 8

S

Senior executive remuneration 107
Staffing statistics 48
Statement of Changes in Equity 81
Statement of Comprehensive Income 79
Statement of Expectations and Statement of Intent 29
Statement of Financial Position 80
Statement of Preparation 12
Sunsetting legislative instruments 31

W

Workplace Health and Safety 50