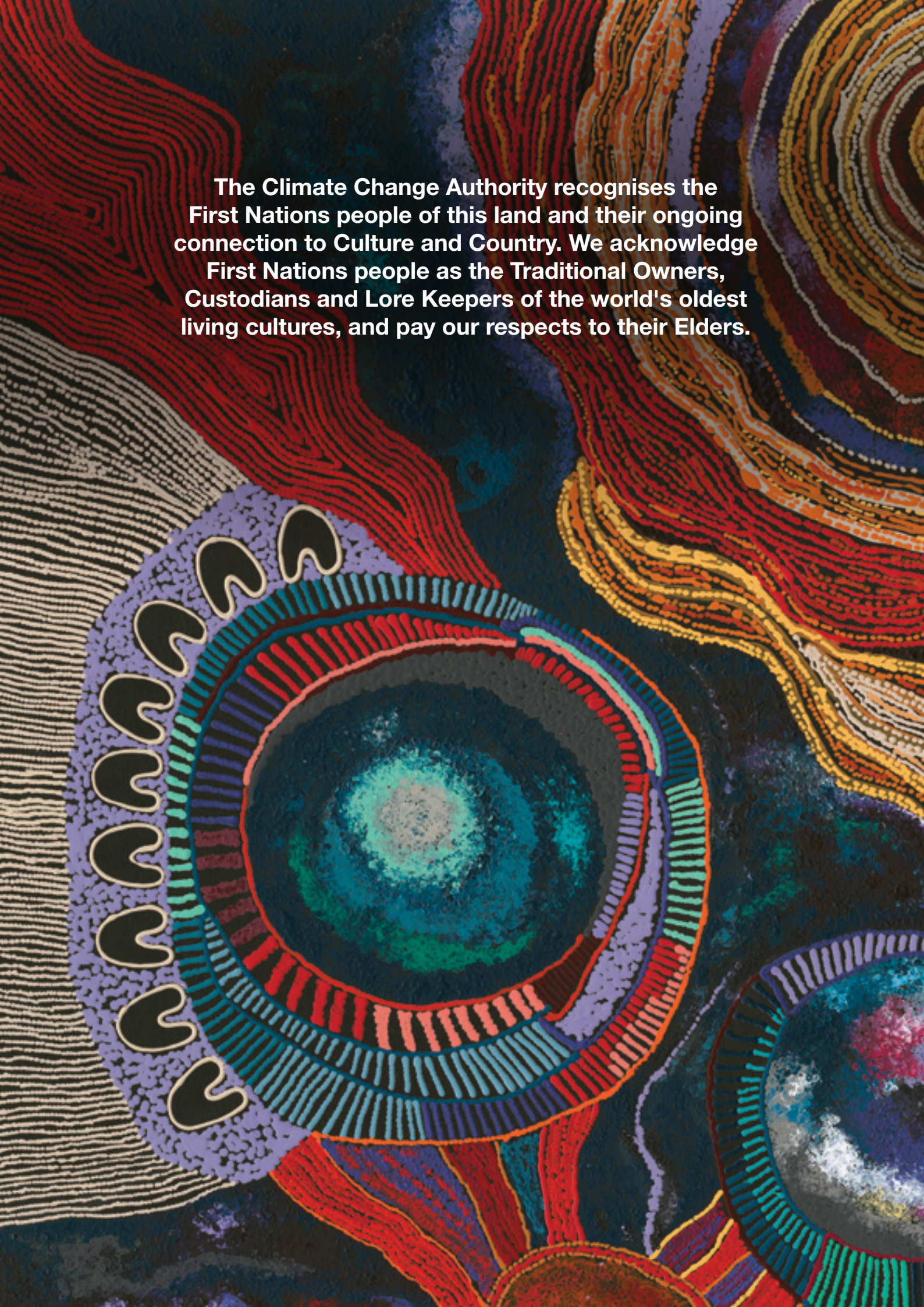




Annual Report

2023–24





The Climate Change Authority recognises the First Nations people of this land and their ongoing connection to Culture and Country. We acknowledge First Nations people as the Traditional Owners, Custodians and Lore Keepers of the world's oldest living cultures, and pay our respects to their Elders.

This report

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

The annual report is available in print from 13 libraries around Australia and online at <https://www.climatechangeauthority.gov.au/annual-reports>.

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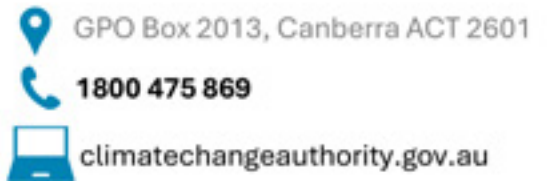
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The Hon Chris Bowen MP
Minister for Climate Change and Energy
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Minister

I am pleased to provide you with the Climate Change Authority's annual report for the financial year 2023-24.

The report has been prepared in accordance with section 81 of the Climate Change Authority Act 2011 and all applicable obligations of the Public Governance, Performance and Accountability Act 2013 (PGPA Act) including section 46 which requires that you table the report in Parliament.

The report includes the authority's annual performance statements and audited financial statements, as required by sections 39(1)(b) and 43(4) of the PGPA Act.

I certify that the authority has in place a fraud risk assessment and fraud control plan in accordance with section 10 of the Public Governance, Performance and Accountability Rule 2014 and complies with the requirements of the Commonwealth Fraud Control Framework.

Yours sincerely

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

Brad Archer
Chief Executive Officer
14 October 2024

Contents

Chief Executive Officer’s review	8
About the Climate Change Authority.....	12
Our purpose	12
Our functions and outcomes.....	12
Organisation structure.....	12
Members	16
Annual performance statement	20
Introductory statement.....	20
Report on performance.....	20
Activities and targets	20
Management And Accountability.....	29
Corporate Governance	30
Financial Overview	35
Human Resource Management.....	38
Appendix A: Audited 2022-23 Financial Statements	45
Contents.....	45
Certification.....	46
Overview.....	53
Appendix B: Key Management Personnel.....	70
Appendix C: Staffing Statistics.....	74
Appendix D: List of requirements – Non-corporate Commonwealth entities.....	80
Glossary	88
Abbreviations.....	89
Index	90





Chief Executive Officer's Review

Chief Executive Officer's review

According to the World Meteorological Organisation, 2023 was the warmest year on record. Its *State of Global Climate 2023* report shows that records were once again broken for greenhouse gas levels, surface temperatures, ocean heat and acidification, sea level rise, Antarctic Sea ice cover and glacier retreat.

As I present the Climate Change Authority's 2023–24 annual report, this is a sobering reminder of the important work that needs to be done for Australia to meet its Paris Agreement goals and play its part in addressing the challenges of global warming.

It reinforces that Australia's transition to a net zero economy is necessary, inevitable and urgent. Among developed countries, Australia is one of the most vulnerable to the impacts of climate change. The impacts of global warming can already be seen in trends of declining rainfall in the south-east and south-west of Australia, an increase in extreme fire weather and longer fire seasons, higher sea surface temperatures, rising sea levels and increasing ocean acidification.

The authority considers Australia will benefit by following a planned, orderly pathway to net zero. The Australian Government, together with state, territory and local governments, have set emissions reduction targets and are rolling out policies to achieve them.

And Australian businesses and households are adopting low emissions technologies such as rooftop solar, heat pumps and electric vehicles. Australia's peer countries and trading partners, including those who currently rely on Australia's fossil fuels for their energy security, have also announced emissions reduction targets and are ratcheting up action towards meeting them.

During 2023–24 the authority continued to fulfill its role of providing independent, evidence-based advice to the government on climate change.

We submitted the *2023 Annual Progress Report* – our advice for the Minister's Annual Climate Change Statement to Parliament – in October. We observed that the Australian Government is pursuing a broad and deep climate change policy agenda, but that has not yet translated into the

emissions reductions we need to meet our targets. We concluded that Australia's 2030 target is still achievable and called on all levels of government to work more cooperatively to achieve strong action on climate change in the national interest. Of the 42 recommendations we made in the report, 32 were agreed or agreed-in-principle by the government.

The authority conducted its fourth review of the *Carbon Credits (Carbon Farming Initiative) Act 2011*, which enables the Australian Carbon Credit Unit (ACCU) Scheme.

In tandem, we also conducted the second review of the *National Greenhouse and Energy Reporting (NGER) Act 2007* which establishes the National Greenhouse and Energy Reporting Scheme and the Safeguard Mechanism.

It was the first time our reviews of the ACCU and NGER schemes have coincided. The reviews were a timely prelude to the authority's advice to government on sectoral pathways to net zero emissions and Australia's 2035 emissions reduction targets.

The authority recommended targeted, 'fit-for purpose' changes to improve the operation and transparency of both schemes for measuring and reporting greenhouse gas emissions and crediting emissions reductions. We submitted both reviews in December, and the government released its responses in September 2024, accepting almost all of the authority's recommendations.

Public consultation

During 2023–24, we maintained our commitment to comprehensive and transparent public consultation, holding over 180 consultation activities, and meetings with 110 sector and industry groups. This included visits to five regional/rural locations across Australia to gain valuable insights, local knowledge, and diverse perspectives to inform the authority's advice to the Australian Government on tackling climate change.

In April, the authority released its 2024 issues paper: *Targets, Pathways and Progress*. We received 221 submissions from a range of stakeholders including

individuals, businesses, peak bodies, industry groups, governments and non-profit organisations. Their feedback provided valuable information for the authority's *Sector Pathways Review* report, published in September 2024, and which will inform the development of the Australian Government's net zero plan.

The consultation undertaken by the authority in 2023–24 has also provided valuable input for the advice we are preparing for this year's annual progress report, and for our advice on the 2035 emissions reduction targets to be incorporated in Australia's next nationally determined contribution under the Paris Agreement on climate change.

Membership

There were several changes to the authority's membership over the course of 2023–24.

In March 2024, Mr Mark Lewis and Dr Russell Reichelt, completed their five-year terms with the authority, and we welcomed Ms Fiona Simpson and Mr Richard Bolt. In April, we farewelled Ms Sam Mostyn AO, who left the authority following the announcement by the government of her appointment as Australia's next Governor-General.

On 27 June, the government announced the appointment of the Hon Matt Kean as the new Chair of the authority following the resignation of Mr Grant King. Mr Kean's five-year appointment commenced on 5 August, as did the appointment of Ms Patty Akopiantz.

I want to personally thank Grant for his leadership and advice during his nearly three and a half years as Chair, and Mark and Russell for their very valuable contributions during their time with the authority.

Finally, I would like to thank all members and staff of the authority for their professionalism and commitment to ensuring we meet our obligation to provide the best possible, evidenced-based advice to the government.



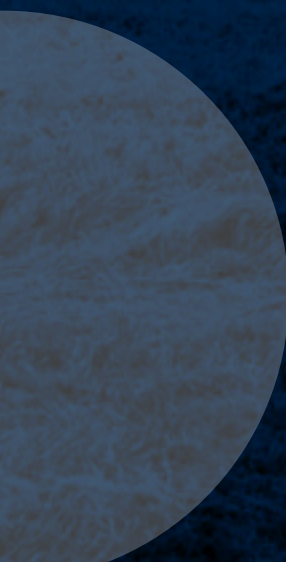
A handwritten signature in black ink, appearing to read 'Brad Archer'.

Brad Archer
Chief Executive Officer





About the Climate Change Authority



About the Climate Change Authority

Our purpose

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

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

Our functions and outcomes

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

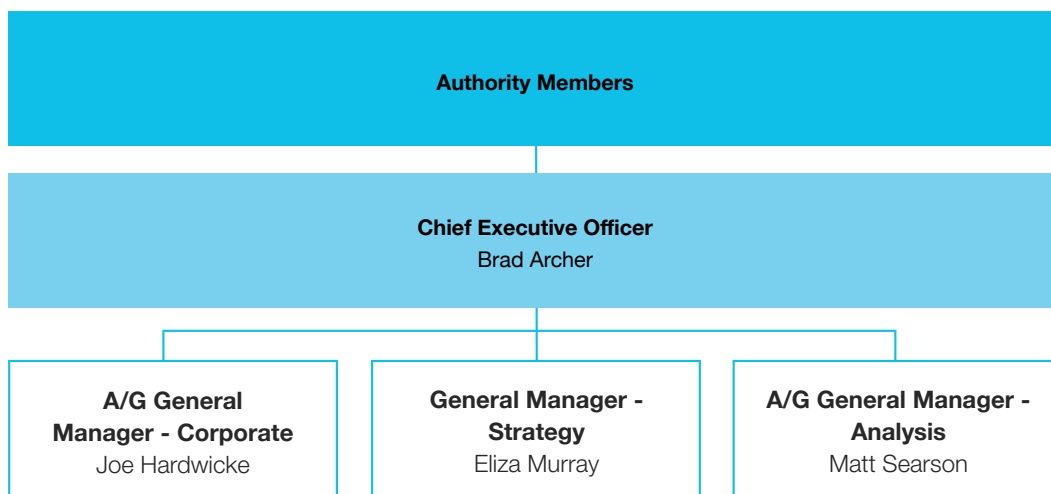
- providing advice on achieving Australia's emissions reduction targets and the effectiveness of climate change policies for the Minister for Climate Change and Energy's annual statement to the Parliament under the *Climate Change Act 2022*
- providing advice to the Minister, as required by the *Climate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

Organisation structure

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

Authority members are supported by the Chief Executive Officer (CEO) and authority staff. The CEO and Accountable Authority, Mr Brad Archer was appointed 1 April 2019 for a period of five years and his term was extended for an additional year. He is responsible for the day-to-day running of the authority. The authority has established structures, systems and processes to meet its governance, compliance and accountability responsibilities (see Chapter 5).

Figure 1: Climate Change Authority organisational structure 2023–24







Members

Members

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

Chair: The Hon Matt Kean

Member: Ms Patty Akopiantz

Member: Mr Richard Bolt

Member: Professor Lesley Hughes

Member: Dr Virginia Marshall

Member: Mr John McGee

Member: Ms Fiona Simson

Member: Ms Susie Smith

Member: Dr Cathy Foley AO PSM (Chief Scientist of Australia) (ex officio)

Details of members' qualifications and expertise can be found on the authority's website at www.climatechangeauthority.gov.au/about-authority/who-we-are.

For the reporting year 2023–24, the authority was chaired by Mr Grant King, who commenced in the role in April 2021. Mr King resigned as chair with effect from 5 August 2024 to pursue other roles. The government appointed the Hon Matt Kean for a term of five years to succeed Mr King. Ms Patty Akopiantz also commenced a five-year term on 5 August 2024.

Mr Mark Lewis and Dr Russell Reichelt concluded their five-year terms with the authority in March 2024. Mr Richard Bolt and Ms Fiona Simpson were appointed and commenced 5 years terms with the authority on 15 March 2024.

Ms Sam Mostyn resigned from the authority upon the announcement of her appointment as Governor-General Designate in April 2024, having commenced her appointment in September 2022.

Dr Cathy Foley, Professor Lesley Hughes, Mr John McGee, Dr Virginia Marshall, and Ms Susie Smith comprised the remaining members of the authority in 2023–24.







Annual Performance Statement

Annual Performance Statement

Introductory statement

As the accountable authority of the Climate Change Authority, I am pleased to present the authority's 2023–24 annual performance statement, as required under s 39(1) (b) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and s16F of the Public Governance, Performance and Accountability Rule 2014. In my opinion, this performance statement is informed by properly maintained records, accurately reflects the Authority's performance and complies with s 39(2) of the PGPA Act.



Brad Archer
Chief Executive Officer

Report on performance

In accordance with the Portfolio Budget Statements 2023–24 of the Climate Change, Energy, the Environment and Water (DCCEEW) Portfolio and the authority's [Corporate Plan 2023–24](#), performance in the last financial year has been assessed against the following Key Performance Indicators (KPIs):

- Our research and review reports and the advice we give are relevant, timely and of high quality.
- Our public consultation processes are based on the principles of transparency, accountability and accessibility.

The authority has fulfilled its role in providing independent and expert advice on climate change policy to the Australian Government over the past year. The authority has either met, or is on track to meet all the targets listed in the Corporate Plan 2023–24 document for its activities.

The authority completed and published:

- the [2023 Annual Progress Report](#) – which responds to the requirement in the *Climate Change Act 2022* for the authority to provide advice for the Minister's annual climate change statement – which responds to the requirement in the *Climate Change Act 2022* for the authority to provide advice for the Minister's annual climate change statement
- the [fourth review of the Carbon Credits \(Carbon Farming Initiative\) Act 2011](#), which enables the Australian Carbon Credit Unit (ACCU) Scheme
- the [second review of the National Greenhouse and Energy Reporting \(NGER\) Act 2007](#), which establishes the National Greenhouse and Energy Reporting scheme and the Safeguard Mechanism.

The authority's advice informs policy development and public discourse over a long timescale, concerning issues that are complex and often contentious. The authority adopts a continuous improvement approach to its KPI framework to refine its methods of assessing performance.

Activities and targets

The authority submitted three major reports to the government and commenced work on another three during the reporting year. This is reflected in Table 1, which outlines the activities undertaken in line with the 2023–24 Corporate Plan and the material published by the authority relevant to each activity. This report also includes a conclusion with information about which activities need further monitoring and revisiting in next year's annual report.

Table 1 – Summary of activities from 2023–24 Corporate Plan

	Activities 2023–24	Activities relevant to this report	Published material relevant to activity
Corporate Plan 2023–24	Activity 1: Annual statement advice: progress towards targets and on related policies	Annual statement advice: progress towards Australia's emissions reduction targets and on related policies	✓ 2023 Annual Progress Report ✓ 2024 Annual Progress Report – to be reported in 2024–25 Annual Report
	Activity 2: 2035 targets advice	Advice on Australia's 2035 emissions reduction targets for its next Nationally Determined Contribution under the Paris Agreement.	2035 Emissions Reduction Targets - to be reported in 2024–25 Annual Report
	Activity 3: Complete statutory reviews	Complete fourth review of the <i>Carbon Credits (Carbon Farming Initiative) Act 2011</i> .	✓ 2023 Review of the ACCU Scheme
		Complete second review of the National Greenhouse and Energy Reporting (NGER) legislation.	✓ 2023 NGER Act Review
	Activity 4: Complete special reviews	Special review into sectoral pathways to assist the government develop a national net zero by 2050 plan.	Sector Pathways Review – to be reported on in the 2024–25 Annual Report
Activity 5: Self-initiated research and analysis	No self-initiated research projects were undertaken in the 2023–24 financial year.		

The authority's activities, key performance indicators, targets and assessment approaches are set out in Table 2 of the [Corporate Plan 2023–24](#) and shown below.

Table 2 – Summary of activities and performance indicators for the 2023–24 Corporate Plan

Year	Activity	Key Performance Indicators	Target	Assessment
2023–24 - 2026–27	<p>Provide advice on:</p> <ul style="list-style-type: none"> • progress towards targets and on related policies to support the Government’s annual climate change statement to the Parliament • Australia’s Nationally Determined Contribution. <p>Conduct reviews of:</p> <ul style="list-style-type: none"> • the <i>Carbon Credits (Carbon Farming Initiative) Act 2011</i> • the <i>National Greenhouse and Energy Reporting Act 2007</i> • other matters as requested by the Government or the Parliament (Special Reviews). <p>Undertake other self-initiated research on climate change matters.</p>	<ul style="list-style-type: none"> • Our research and review reports, and the advice we give, are relevant, timely, and of high quality. • Our public consultation processes are based on the principles of transparency, accountability and accessibility. 	<ul style="list-style-type: none"> • Reviews and research reports and advice draw on the best available knowledge and are informed by a broad range of perspectives. • Public consultation is comprehensive, representative and transparent. • The authority’s analysis, findings and advice are communicated clearly and effectively. • Reviews and research reports and advice are provided by the due date. • Research and review reports and advice are relevant to the government and stakeholders of the day, and influence the public debate on climate change policy. • Government considers the authority’s findings and recommendations in developing and implementing policy. 	<ul style="list-style-type: none"> • Relevant and up-to-date academic, scientific, scholarly and other external sources are referenced in the research and analysis that informs the authority’s advice and reports. • Levels of stakeholder participation in consultation processes and references to representative stakeholder views in the authority’s reports and advice. • Date of delivery to the Minister responsible for climate change or the Parliament and date of publication on the authority’s website. • Analysis of feedback by the Government and other stakeholders on the authority’s research and analysis. • Analysis of the use and discussion of the authority’s reports and advice in public policy forums and discussions.

The relevant activities to this report (listed in Table 2) and the authority’s performance against the above targets are summarised in Table 3.

Table 3 – Summary of activities for the 2023–24 year and authority performance

Activity 1: 2023 Annual Progress Report Note: submitted to the Minister on 27 October 2023.	Met	Partially met	On track	Not met	NA
Reviews and research reports and advice draw on the best available knowledge and are informed by a broad range of perspectives.	✓				
Public consultation is comprehensive, representative and transparent.	✓				
The authority's analysis, findings and advice are communicated clearly and effectively.	✓				
Reviews and research reports and advice are provided by the due date.	✓				
Research and review reports and advice are relevant to the government and stakeholders of the day and influence the public debate on climate change policy.	✓				
Government considers the authority's findings and recommendations in developing and implementing policy.	✓				
Activity 2: 2035 targets advice Note: this is due for delivery after 1 October 2024.	Met	Partially met	On track	Not met	NA
Reviews and research reports and advice draw on the best available knowledge and are informed by a broad range of perspectives.			✓		
Public consultation is comprehensive, representative and transparent.			✓		
The authority's analysis, findings and advice are communicated clearly and effectively.			✓		
Reviews and research reports and advice are provided by the due date.			✓		
Research and review reports and advice are relevant to the government and stakeholders of the day and influence the public debate on climate change policy.			✓		
Government considers the authority's findings and recommendations in developing and implementing policy.			✓		
Activity 3: 2023 Review of the ACCU Scheme Note: submitted to the Minister on 15 December 2023.	Met	Partially met	On track	Not met	NA
Reviews and research reports and advice draw on the best available knowledge and are informed by a broad range of perspectives.	✓				
Public consultation is comprehensive, representative and transparent.	✓				
The authority's analysis, findings and advice are communicated clearly and effectively.	✓				
Reviews and research reports and advice are provided by the due date.	✓				
Research and review reports and advice are relevant to the government and stakeholders of the day and influence the public debate on climate change policy.	✓				
Government considers the authority's findings and recommendations in developing and implementing policy.	✓				
Activity 3: 2023 NGER Act 2007 Review Note: submitted to the Minister on 15 December 2023.	Met	Partially met	On track	Not met	NA
Reviews and research reports and advice draw on the best available knowledge and are informed by a broad range of perspectives.	✓				
Public consultation is comprehensive, representative and transparent.	✓				
The authority's analysis, findings and advice are communicated clearly and effectively.	✓				
Reviews and research reports and advice are provided by the due date.	✓				
Research and review reports and advice are relevant to the government and stakeholders of the day and influence the public debate on climate change policy.	✓				
Government considers the authority's findings and recommendations in developing and implementing policy.	✓				

Activity 4: Complete special reviews Note: Sector Pathways Review delivered to the Minister for Climate Change on 1 August 2024. Work was conducted in the 2023–24 financial year to deliver this project.	Met	Partially met	On track	Not met	NA
Reviews and research reports and advice draw on the best available knowledge and are informed by a broad range of perspectives.			✓		
Public consultation is comprehensive, representative and transparent.			✓		
The authority's analysis, findings and advice are communicated clearly and effectively.			✓		
Reviews and research reports and advice are provided by the due date.			✓		
Research and review reports and advice are relevant to the government and stakeholders of the day and influence the public debate on climate change policy.			✓		
Government considers the authority's findings and recommendations in developing and implementing policy.			✓		
Activity 5: Self-initiated research and analysis	Met	Partially met	On track	Not met	N/A
No self-initiated research was undertaken by the authority in the 2023–24 financial year.					
TOTAL	24		12		

Activity 1: 2023 Annual Progress Report

The authority provided its advice for the Minister's second annual climate change statement and published this advice in its [2023 Annual Progress Report](#). The progress report set the baseline for tracking Australia's emissions towards 2030 and outlined the framework the authority intends to employ in future advice to the government for the annual climate change statement. The authority made 42 recommendations in the report, 32 of which were agreed to or agreed in principle by the government, seven were noted and three disagreed with.

Target: Reviews and research reports and advice draw on the best available knowledge and are informed by a broad range of perspectives

Status: Met

The authority undertook careful research and analysis in the preparation of its 2023 Annual Progress Report and based its findings on published information and targeted and public consultation.

Relevant and up-to-date academic, scientific, scholarly and other external sources are referenced in the report. These sources are in addition to stakeholder participation and consultation activities that informed the report. Stakeholder views are represented in the 2023 Annual Progress Report in the form of quotes.

Target: Public consultation is comprehensive, representative and transparent

Status: Met

In the 2023–24 financial year, the authority held over 180 consultation activities, including meetings with more than 110 representative groups. The authority received 221 submissions to its [2024 Issues Paper: Targets, Pathways and Progress](#). These submissions provide insights and perspectives from stakeholders working in relevant sectors and on the ground in communities undergoing the climate and energy transition. Submissions from individuals and from non-profit and community organisations informed the authority's findings on wellbeing, as well as the opportunities and barriers facing priority cohort groups. These findings were used to support the authority's [Sector Pathways Review](#) and forthcoming 2024 Annual Progress Report and 2035 Targets Advice.

The authority accepted invitations to speak at several high-profile events, including ImpactX 'Climate and Nature 2030' Summit, the 2024 Energy Efficiency Council Conference, the 2024 Committee for Economic Development of Australia Climate and Energy Forum and the CarbonLock Annual Conference. These speaking events enable the authority to inform external audiences and stakeholders about the authority's work and advice to government, as well as the barriers, opportunities, alternatives and solutions posed by the climate and energy transition. This also helps the audience stay up to date on upcoming opportunities to engage with the authority and provide well-informed submissions to consultations on the authority's advice, research and reviews.

Target: The authority's analysis, findings and advice are communicated clearly and effectively

Status: Met

The authority publishes all of its reports on its website. It presents information in accordance with the government's style manual and ensures that content is accessible to various audiences.

The authority's review and advice submitted in 2023 set out, in detail, the evidence for the authority's findings including a complete list of published information that the authority had relied upon and descriptions of its own analysis.

Target: Reviews and research reports and advice are provided by the due date

Status: Met

The authority's advice for the 2023 Annual Climate Change Statement, required by section 14 of the *Climate Change Act 2022*, was provided to the Minister on 27 October 2023. The report is entitled *2023 Annual Progress*. The 2023 Annual Progress Report was the second set of advice that the authority provided for an annual climate change statement following the enactment of the *Climate Change Act 2022*, as requested by the Minister on 21 July 2023.

Target: Research and review reports and advice are relevant to the government and stakeholders of the day, and influence the public debate on climate change policy

Status: Met

The primary purpose of the Annual Progress Report is to provide advice to the Minister to inform preparation of the annual climate change statement. In the 2023 Annual Progress Report, the authority called on the Australian Government and states and territories to work more cooperatively to achieve climate change policy objectives.

The government's annual climate change statement acknowledged the authority's advice and set out the government's response, explaining that the government agreed or agreed-in-principle with 32 of the authority's 42 recommendations. The Minister's [2023 Annual Climate Change Statement](#) is available on the Department of Climate Change, Energy, the Environment and Water (DCCEEW) website.

There were 58 syndicated media mentions of the authority's 2023 Annual Progress Report. Coverage peaked on 30 November 2023, coinciding with the release of the report and the Ministers annual climate change statement. Coverage peaked again in June, when the report was referenced in public debate about Australia's potential 2035 emissions reduction targets. The report reached a potential audience of 10.3 million across all online, print, TV and radio with the leading online sources including ABC News and Australian Financial Review. The 2023 Annual Progress Report also featured in public discussion and debate on climate change policy in social media. The authority's

LinkedIn content promoting the publication of the 2023 Annual Progress Report received 1,999 impressions, a click through rate of 4.75% and an engagement rate of 9.75%. This engagement rate result is significantly above the average of 6.67%.

Target: Government considers the authority's findings and recommendations in developing and implementing policy

Status: Met

As documented above, the government accepted the majority of the authority's advice as published in the 2023 Annual Progress Report. DCCEEW also stated that "the government agrees with the Climate Change Authority's advice that emissions need to decrease at a faster rate to meet Australia's 2030 target".

Activity 2: 2035 targets advice

The authority undertook work for its advice on Australia's 2035 emissions reduction targets for its next Nationally Determined Contribution under the Paris Agreement, which has been requested by the Minister under the *Climate Change Act 2022*. This activity is expected to be completed in 2024–25 and will be reported on fully for performance reporting purposes in the 2024–25 annual report.

Activity 3: 2023 Review of the ACCU Scheme

The authority provided its [fourth review of the Carbon Credits \(Carbon Farming Initiative\) Act 2011](#) (CFI Act), which establishes the Australian Carbon Credit Unit (ACCU) Scheme. The authority is required to review the operation of this Act every three years.

Target: Reviews and research reports and advice draw on the best available knowledge and are informed by a broad range of perspectives

Status: Met

The authority took a broad look at the policy and its operation in the 2023 context: the Safeguard Mechanism will drive increasing private demand for ACCUs; Australia now has a net zero target and a strong 2030 target; international and voluntary carbon markets are evolving; and the Paris Agreement is well underway.

The ACCU Scheme was recently reviewed through the 2022 Independent Review of Australian Carbon Credit Units chaired by Professor Ian Chubb (the Chubb Review). The authority built on this review, noting the government is still implementing many of the review's recommendations.

The authority also undertook further consultation to expand the range of perspectives informing its review of the ACCU Scheme. The report referenced the perspectives and expertise from a range of stakeholders including

Indigenous land councils such as the Kimberly Land Council, First Nations organisations such as Arnhem Land Fire Abatement, environmental organisations including the Australian Conservation Foundation, research institutes such as Grattan Institute and private sector corporations such as Woodside Energy. The report also utilised a range of information and sources from across government and science agencies in Australia and overseas, think tanks, peak bodies, academia, international organisations and private sector corporations.

Target: Public consultation is comprehensive, representative and transparent

Status: Met

The authority undertook broad consultation to inform its review of the ACCU Scheme. Consultation included an Issues Paper which received 323 submissions, roundtables with carbon experts, environmental organisations and agriculture and waste industry representatives, targeted expert discussions, a webinar, engagement with First Nations organisations and a review of submissions to other relevant consultation processes.

The authority conducted the review in an open and transparent manner, including in relation to public consultation and probity matters. All public submissions related to the Issues Paper have been published on the authority's webpage.

Target: The authority's analysis, findings and advice are communicated clearly and effectively

Status: Met

The authority publishes all its reports on its website. It presents information in accordance with the government's style manual and ensures that content is accessible to various audiences.

Target: Reviews and research reports and advice are provided by the due date

Status: Met

The authority's review of the ACCU Scheme was required by law to be delivered by the end of 2023 and was delivered to the government by 18 December 2023.

Target: Research and review reports and advice are relevant to the government and stakeholders of the day, and influence the public debate on climate change policy

Status: Met

The authority's review put forward 15 recommendations for the government to consider in the 2023 Review of the ACCU Scheme, and observed that:

while ambitious and urgent cuts to emissions are the priority, the Australian Carbon Credit Unit (ACCU) Scheme can help smooth the transition to net zero emissions

- The ACCU Scheme is fundamentally well designed, and the time is right to make some changes to ensure it remains fit-for-purpose.
- Greater transparency and more regular reviews of methods for calculating abatement will bolster integrity and instil more confidence in the scheme.
- There is more the ACCU Scheme can do to support First Nations, rural, regional and remote communities.
- It is in Australia's national interest to keep up with global carbon market developments.
- Australia is well-positioned to be a leader in the global effort to remove carbon from the atmosphere and store it long-term.

The 2023 Review of the ACCU Scheme received a total of seven media mentions with a potential audience reach of 500,000 people. All mentions were from online media and included the Australian Financial Review and Crikey.

LinkedIn content promoting the publication of the 2023 Review of the ACCU Scheme received 3,228 impressions, 195 reactions, a click through rate of 6.04% and an engagement rate of 7.22%. This is an above average result for authority LinkedIn posts.

Target: Government considers the authority's findings and recommendations in developing and implementing policy

Status: Met

According to the section 60 (a) of the *Climate Change Authority Act 2011* the government has six months to respond to the Authority's review of the *Carbon Credits (Carbon Farming initiative) Amendments Act 2011* legislation. The government released its response to the recommendations on 28 August 2024, agreeing with three recommendations and agreeing-in-principle with the remaining 12 of the authority's 15 recommendations.

Activity 3: 2023 NGER Act Review

The authority provided its [second review of the National Greenhouse and Energy Reporting \(NGER\) legislation](#). The authority is required to review the operation of the *National Greenhouse and Energy Reporting Act 2007* every five years.

Target: Reviews and research reports and advice draw on the best available knowledge and are informed by a broad range of perspectives

Status: Met

The authority's 2023 review of the NGER legislation primarily focused on the NGER scheme as the reformed Safeguard Mechanism only recently commenced operation and sufficient data were not yet available to assess its performance.

The authority's 2023 review put forward 25 recommendations for the government to consider, relating to the following key themes of the NGER scheme:

- NGER scheme coverage including reporting thresholds and sectoral coverage
- transparency and confidentiality
- estimation methods, with a focus on fugitive methane measurement, reporting and verification
- administration and compliance of the NGER scheme.

The authority's report drew from a range of sources across government and science agencies in Australia and overseas, think tanks, peak bodies, academia, international organisations and private sector corporations. Consultation findings also informed the authority's advice to government. The report quoted the best available perspectives and expertise from a range of stakeholders including non-governmental organisations like Climateworks and the Environmental Defense Fund, financial institutions like the Australian Sustainable Finance Institute, private sector corporations like Woodside Energy and peak bodies like the Australian Industry Greenhouse Network.

Target: Public consultation is comprehensive, representative and transparent

Status: Met

The authority undertook broad consultation to inform its review of the NGER legislation. Consultation included releasing an Issues Paper which received 323 submissions, of which 62 responded to questions on the NGER Review. Public submissions to this Issues Paper have been published on the authority's website. The authority also released a Public Survey which received 69 responses. Other consultation included three workshops on methane measurement, reporting and verification and targeted discussions with over 100 individuals from 60 organisations including scientists, NGER reporters, government agencies, think tanks and non-governmental organisations.

Target: The authority's analysis, findings and advice are communicated clearly and effectively

Status: Met

The authority publishes its reports on its website and in accordance with the government's style manual and ensures that content is accessible to various audiences.

Target: Reviews and research reports and advice are provided by the due date

Status: Met

The authority's review was required to be delivered to the Minister for Climate Change and Energy by 31 December 2023. The review was provided by 18 December 2023.

Target: Research and review reports and advice are relevant to the government and stakeholders of the day, and influence the public debate on climate change policy

Status: Met

The authority's 2023 review of the NGER legislation primarily focused on the NGER scheme. The reformed Safeguard Mechanism only recently commenced operation and sufficient data are not yet available to assess its performance. The authority's 2023 review puts forward 25 recommendations for the government to consider, relating to the following key themes of the NGER scheme.

There were 15 mentions of the 2023 NGER's Review with a potential audience reach of 720,000 across online and print media. The authority's LinkedIn post promoting the publication of the 2023 NGER's Review received 2,217 impressions and an engagement rate of 5.55%.

Target: Government considers the authority's findings and recommendations in developing and implementing policy

Status: Met

According to the section 60 (a) of the *Climate Change Authority Act 2011* the government has six months to respond to the Authority's review of the *National Greenhouse Energy Reporting Act 2007* legislation. The government released its response to the recommendations on 26 August 2024. Of the 25 recommendations made in the NGERs review, the Australian Government agreed or agreed-in-principle to 24 of them, noting one recommendation.

Activity 4: Complete special reviews

The authority undertook work for the special review, requested by the Australian Parliament under section 59 of the *Climate Change Authority Act 2011*, into sectoral pathways to assist the government develop a national net zero by 2050 plan. The review was submitted to the Minister on 1 August 2024 and will be reported on fully for performance reporting purposes in the 2024–25 annual report.





Management and Accountability

Management and Accountability

Corporate governance

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

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

The authority's CEO is responsible for its day-to-day administration. During 2023-2024, the CEO was supported by the General Manager Strategy Branch, General Manager Analysis Branch and General Manager Corporate Branch. This group comprises the authority's executive management team and assists the authority to deliver outcomes compliant with legal, financial and policy obligations.

The authority recently published its Corporate Plan for 2024-2025. This plan, along with the governance, direction and compliance requirements of the PGPA Act and the PSA, provides the authority with a strong corporate governance environment

Risk management

The authority's Risk Management Framework is a key element in effective governance. The authority takes a proactive approach in managing risk to drive a positive risk management culture across the organisation.

The Framework complies with the requirements of the Commonwealth Risk Management Policy 2023 and the PGPA Act and is regularly updated and reviewed by the executive management team and Audit Committee.

The strategic risk identification process begins with identifying risks that if realised would materially affect the authority's ability to deliver on its objectives or functions. The authority's strategic risks are managed through a risk register and action plan which includes risk ratings, risk treatments and mitigation strategies. The executive management team discuss the authority's operating environment and the need for any changes in the authority's risk profile on a regular basis. The authority's risk management is subject to review by its Audit Committee.

Fraud and corruption control

The authority's Fraud and Corruption Control Plan complies with the requirements of the Commonwealth Fraud Control Policy and Resource Management Guide No. 201 — preventing, detecting and dealing with fraud and corruption.

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

As part of ongoing fraud and corruption risk assessment activities, all authority staff participated in conflict-of-interest and public interest disclosure training as part of fraud and corruption awareness training. The authority also conducted a review of its fraud and corruption risks and formal risk assessment during the year, including consideration of control measures and risk treatments.

There were no incidents of suspected or actual fraud and corruption during 2023–24.

In October 2023, the authority engaged an internal audit provider to develop and implement a strategic internal audit plan as well as conduct an assurance mapping exercise. This was an important step in the maturation of the authority's governance framework and assurance activities.

Ethical standards

The authority supports a culture of strong commitment to the Australian Public Service Values and Code of Conduct and ensures this is reflected in the authority's day-to-day work.

A key element of the authority's Corporate Plan is our guiding principles, which align to the Australian Public Service Values and Code of Conduct.

All new employees at the authority receive clear guidance about expectations in addition to being provided induction materials and awareness training. To maintain confidence in our integrity, the authority has strict procedures to identify and properly manage any personal interests that may cause an actual or perceived conflict of interest.

Shared services

As a small agency, the authority maintains agreements with other agencies for some corporate services. These services are performed on a fee-for-service basis and are appropriate for the size of the authority and are consistent with the government's shared services agenda.

The Department of Industry, Science and Resources (DISR) provides payroll services and the delivery of financial and payroll system management and support services.

The arrangements with the authority's portfolio department, DCCEEW, include information technology systems and support, protective security, learning and development system and other employee-related services including the Employee Assistance Program.

The authority also works closely in specific areas with other government agencies, including participating in the Clean Energy Regulator's graduate program and partnering with the Bureau of Meteorology for the provision of climate science advice through a Strategic Relationship Agreement.

Audit committee

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

The authority's Audit Committee charter sets out the committee's role, authority, membership and functions, and its procedural, reporting and administrative arrangements. The charter is available on the authority's website at <https://www.climatechangeauthority.gov.au/about-authority/corporate-documents>.

The authority's Audit Committee for the majority of 2023–24 comprised Ms Jo Schumann (chair), Mr Darren Box and Mr Craig Jordan. Ms Schumann's term as chair concluded in March 2024, and Mr Box has been appointed to succeed her in the role.

Table 4 - Audit Committee membership

Member name	Qualifications, knowledge, skills or experience (include formal and informal as relevant)	Number of meetings attended / total number of meetings	Total annual remuneration (GST inc.)	Additional Information
Jo Schumann	<p>Jo Schumann has extensive experience in the public sector having worked in both the ACT and Commonwealth public sectors and for the Canadian Government. During her 30-year career, Ms Schumann held senior executive positions responsible for Corporate Services the Department of Veterans Affairs (1998-2009), Australian Competition and Consumer Commission (2010-2015) and Murray Darling Basin Authority (2015-2017). Ms Schumann's experience encompasses a broad range of areas including risk management, governance and assurance, finance, human resources, information technology, media and communications. Ms Schumann holds a number of Board Chair and non-executive positions in the government and community sectors.</p> <p>Since 2017, Ms Schumann has run her own business as a qualified coach and mentor, providing training, coaching and facilitation services to middle level public servants and senior executives within the public sector. Ms Schumann has a Master of Arts (Urban Geography), is a graduate of the Australian Institute of Company Directors and holds accreditations in executive coaching and emotional intelligence assessment.</p>	3/3	\$4,500	Chair
Darren Box	<p>Darren Box is highly experienced senior executive with over 30 years' experience spanning national social service to national security across the Commonwealth and United Kingdom. Darren has extensive financial management, organisational reform, Governance, and audit experience, committed to driving organisational change and building capability. In November 2020 Darren Box Pty Ltd was established, a consulting business with a focus on Management Consulting, Independent Assurance, Professional Coaching and Facilitation. Mr Box's formal qualifications include Bachelor of Business (ACC), Certified Practising Accountant (CPA) fellow and is a Level 2 Professional Organisational Coach.</p>	3/3	\$3,000	Member
Craig Jordan	<p>Craig Jordan has extensive experience in the public sector having worked in both the ACT and Commonwealth public sectors. His experience covers senior management roles in Government, Aviation, Telecommunications, and Fast-Moving Consumer Goods.</p> <p>Mr Jordan has held senior executive and/or Chief Financial Officer positions across Transport Canberra and City Services (2017- current), Civil Aviation Safety Authority (2011-2016) and Therapeutic Goods Administration (2007-2011), among other positions. Mr Jordan's formal qualifications include a Master of Business Administration (MBA), Certified Practising Accountant (CPA) and a Bachelor of Business (Accounting).</p> <p>Mr Jordan has a proven record in leadership, customer relationship management and business process reengineering. He has extensive experience in leading multi-disciplinary teams across finance, human resources and information technology, as well as extensive experience in developing financial management frameworks, financial planning and analysis, business cases, new policy proposals, risk management and finance system implementations.</p>	3/3	\$0	Member

Asset and asset management

The authority's asset management procedures and policies reflect relevant legislation and are maturing as the authority settles into its premises. Major asset categories include leasehold improvements, plant and equipment and subscription prepayments. Assets are valued at fair value, with their carrying values and useful lives reviewed annually.

ICT equipment is owned and managed by DCCEEW under a Memorandum of Understanding and recorded in its asset register. A separate asset register is maintained by the authority that contains portable and attractive items.

External scrutiny

During 2023–24:

- No judicial, administrative tribunal or Australian Information Commissioner decisions relating to the authority were handed down that had, or may have had, a significant effect on the authority's operations.
- There were no performance reports by the Auditor-General on the operations of the authority, however the ANAO did table report 10 of 2023–24 Governance of Climate Change Commitments which noted the role that the authority plays in the strategic framework of the Department of Climate Change, Energy, the Environment and Water for the delivery of the Powering Australia program of work.
- The authority has complied with section 43 of the PGPA Act which deals with the Auditor-General's audit of the annual financial statements contained at Appendix A.
- There were no agency capability reviews or reports on the operations of the authority conducted by a Parliamentary Committee or the Commonwealth Ombudsman.
- The authority appeared before the Senate Standing Committees on Environment and Communications for Senate Budget and Additional Estimates.

Freedom of information

The authority is subject to the *Freedom of Information Act 1982* (FOI Act) and is required to publish information available to the public as part of the Information Publication Scheme (IPS). This requirement is in Part II of the FOI Act and has replaced the former requirement to publish a section 8 statement in an annual report. A plan detailing the information the Authority publishes in accordance with the scheme can be found at <https://www.climatechangeauthority.gov.au/about-authority/information-publication-scheme>.

Ecologically sustainable development and environment performance

The authority is committed to implementing ecologically sustainable practices in its operations where practical under section 516A of the *Environment Protection and Biodiversity Conservation Act 1991* given the authority's size and limited opportunities to contribute.

The authority contributes to reducing its impact from its activities and administration on the environment through:

- providing downloadable publications on the authority's website to reduce the need to print and distribute hard copy material
- purchasing paper and business cards with 100 per cent Australian recycled content
- minimising paper usage through electronic record keeping.

Australian Public Service Net Zero 2030

APS Net Zero 2030 is the government's policy for the APS to reduce its greenhouse gas emissions to net zero by 2030, and transparently report on its emissions. As part of this, non-corporate and corporate Commonwealth entities are required to report on their operational greenhouse gas emissions.

The Greenhouse Gas Emissions Inventory presents greenhouse gas emissions over the 2023–24 period. Results are presented on the basis of Carbon Dioxide Equivalent (CO₂-e) emissions. Greenhouse gas emissions reporting has been developed with methodology that is consistent with the Whole-of-Australian Government approach as part of the APS Net Zero 2030 policy. Not all data sources were available at the time of the report and adjustments to baseline data may be required in future reports.

Table 5 – 2023–24 Greenhouse Gas Emissions Inventory – Location-Based Method

Emission Source	Scope 1 kg CO ₂ -e	Scope 2 kg CO ₂ -e	Scope 3 kg CO ₂ -e	Total kg CO ₂ -e
Electricity (<i>Location-Based Method</i>)	N/A	11.749	0.937	12.686
Natural Gas	0.000	N/A	0.000	0.000
Solid Waste*	N/A	N/A	0.000	0.000
Fleet and Other Vehicles	0.000	N/A	0.000	0.000
Domestic Commercial Flights	N/A	N/A	26.372	26.372
Domestic Hire Car*	N/A	N/A	0.139	0.139
Domestic Travel Accommodation*	N/A	N/A	13.079	13.079
Other Energy	0.000	N/A	0.000	0.000
Total kg CO₂	0.000	11.749	40.527	52.276

Note: the table above presents emissions relates to electricity usage using the location-based accounting method

* Indicates emission sources collected for the first time in 2023–24. The quality of data is expected to improve over time as emissions reporting matures.

Table 6 – 2023–24 Electricity Greenhouse Gas Emissions

Emission Source	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e	Percentage of electricity use
Electricity (Location Based Approach)	11.749	0.937	12.686	100.00%
Market-based electricity emissions	1.005	0.124	1.130	7.15%
Total renewable electricity	-	-	-	92.85%
Mandatory renewables 1	-	-	-	18.72%
Voluntary renewables 2	-	-	-	74.13%



Financial Overview

Financial performance

For the year ended 30 June 2024, the overall financial result for the authority is an operating surplus of \$466,000.

Expenses for the authority are predominantly related to employee benefits which accounted for a total of 71.5% of total expenditure.

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

The authority received its funding for the 2023–24 financial year through direct appropriations.

The authority met all its financial obligations during the 2023–24 financial year.

Resource statement

Ordinary annual services	Actual Available Appropriation – current year (a) \$'000	Payments made (b) \$'000	Balance remaining (a)-(b) ¹ \$'000
Prior year appropriations available	3,706	3,706	-
Departmental appropriation ²	13,396	9,316	4,080
Prior Year Departmental equity injection ³	1,690	1,690	-
S74 retained revenue receipts ⁴	1,383	-	1,383
Total departmental resourcing and payments for Outcome 1	20,175	14,712	5,463

	2023–24	2022–23
Average staffing level (number)	61	31

1 Remaining balance will be applied to meeting the future settlement of current period expenses and provisions.

2 Appropriation Act (No.1) 2023–24

3 Appropriation Act (No.2) 2022-23

4 Receipts received under s. 74 of the PGPA Act

Purchasing

The authority sourced all goods and services in 2023–24 in accordance with the PGPA Act, the Commonwealth Procurement Rules, and relevant internal policies.

The authority's approach to purchasing and procurement is directed by the Commonwealth Procurement Rules. The principles in the rules are reflected in the Accountable Authority Instructions and supporting operational guidance material, which are reviewed on a regular basis for consistency with the Commonwealth Procurement Framework.

The authority's policy outlines the core principle underlining procurement as value for money, which is enhanced by:

- encouraging competition by ensuring non-discrimination in procurement and competitive procurement processes
- commitment to procuring from First Nation businesses
- promoting the use of resources in an efficient, effective, and ethical manner
- making decisions in an accountable and transparent manner
- supporting and promoting sustainable procurement practices.

The authority, in 2023–24, did not enter into any contracts or standing offers that were exempt from being published on AusTender.

Small business

The authority supports small business participation in the Australian Government procurement market. Small and Medium Enterprises and Small Enterprise participation statistics are available on the Department of Finance's website: [Statistics on Australian Government Procurement Contracts | Department of Finance](#)

The authority encourages increased participation by small and medium enterprises in its procurement activities by:

- communicating in clear, simple language and presenting information in accessible formats
- facilitating on-time payments using electronic finance systems and the use of payment cards where appropriate
- Australian Industry Participation plans in whole-of-government procurement where applicable
- the Small Business Engagement Principles (outlined in the government's Industry Innovation and Competitiveness Agenda), such as communicating in clear, simple language and presenting information in an accessible format
- utilising the Commonwealth Contracting Suite for low-risk procurements valued under \$200,000.

Grant programmes

The authority did not administer any grant programs in 2023–24.

Advertising and marketing

The authority conducted no advertising campaigns or undertook any market research activities in 2023–24.

Consultancies

During 2023–24, three new reportable consultancy contracts were entered into with an expenditure of \$286,909.09. There was one ongoing reportable consultancy contract during 2023–24 however the total expenditure of the contract was accrued prior to June 30, 2023.

Decisions to engage consultants during 2023–24 were made in accordance with the PGPA Act and related regulations including the Commonwealth Procurement Rules and relevant internal policies.

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

The authority selects consultants using panel arrangements or by making an open approach to market. The authority engages consultants when it requires specialist expertise not available within the entity on media advisory services, climate science advice, technical research, strategic and business planning, and graphic design work.

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

Table 7 – Expenditure on Reportable Consultancy Contracts Current Report Period (2023–24)

Reportable consultancy contracts	Number	Expenditure \$'000 (GST inc.)
New contracts entered into during the reporting period	3	287
Ongoing contracts entered into during a previous period	1	0
Total	3	287

Table 8 – Expenditure on Reportable Non-Consultancy Contracts Current Report Period (2023–24)

Reportable non-consultancy contract	Number	Expenditure \$'000 (GST inc.)
New contracts entered into during the reporting period	19	2,344
Ongoing contracts entered into during a previous period	18	655
Total	37	2,999

Table 9 – Organisations receiving a share of consultancy expenditure (one of 5 largest shares or 5% of expenditure)

Supplier Company Name	ABN	Expenditure \$'000 (GST inc.)
Worley Consulting Pty Ltd	50 098 008 818	175
The Boston Consulting Group Pty Ltd	70 007 347 131	71
The Trustee for Birdanco Practice Trust	65 319 382 479	41
Total		287

Table 10 – Organisations receiving a share of non-consultancy expenditure (one of 5 largest shares or 5% of expenditure)

Supplier Company Name	ABN	Expenditure \$'000 (GST inc.)
Affinity Constructions (AUST) Pty Ltd	47 615 588 291	1,647
CSIRO	41 487 119 230	397
ISPT	17 004 973 684	383
Ernst & Young Pty Ltd	60 585 018 782	93
Rebecca Blurton	78 160 540 280	78
Total		2,598

Human Resource Management

Remuneration for chief executive officer and senior executive service

The Chief Executive Officer is a principal executive officeholder, as defined in the *Remuneration Tribunal Act 1973*. The office-holder's remuneration is set by the Remuneration Tribunal.

Details of Chief Executive Officer remuneration is provided at Appendix B.

There is one substantive Senior Executive Service officer employed at the authority as at 30 June 2024 under an individual common law contract under the *Public Service Act 1999*.

Remuneration for authority chair and members

The remuneration of the authority Chair and members is governed by section 25 of the *Climate Change Authority Act 2011* and the Remuneration Tribunal.

Authority members, excluding the Chief Scientist as an ex officio member, receive an annual salary.

The below table shows remuneration levels of the authority Chair and members as at 30 June 2024.

Table 11 – Remuneration levels of the authority Chair and members as at 30 June 2024

Member Status	Base Salary – Annual
Chair	\$65,170
Members	\$32,590

Employment arrangements

The Chief Executive Officer of the authority and the Fair Work Commissioner made a determination under subsection 24(1) of the PSA stating that all non-SES authority staff were to be employed under the conditions of the Climate Change Authority Enterprise Agreement 2024-2027, endorsed on 20 March 2024.

In 2023–24, there were 19 non-SES staff members employed on an individual flexibility arrangement.

The authority does not offer performance pay and no employee of the authority was employed under performance-based remuneration conditions in 2023–24.

Staffing statistics

At 30 June 2024, the authority had a headcount of sixty-six (excluding the CEO) staff members. Tables provided in Appendix C provide a comparison of the authority's ongoing and non-ongoing staffing profile as at 30 June 2024.

Table 12 – Salary Bands for APS Staff FY 2023–24

	Minimum salary	Maximum salary ⁵
EL 2	127,226	204,525
EL 1	110,115	130,269
APS 6	90,199	101,022
APS 5	80,341	87,572
APS 4	71,530	78,001
APS 3	69,476	69,476
Range of Minimum and Maximum salaries	57,570	135,046

⁵ The maximum salary range includes IFAs as per PGPA Rule Section 17AG(4)(c)(ii) salary Ranges by Classification level. The salary ranges available for APS employees by classification level (the range should reflect the full span of salaries available under an enterprise or collective agreement, individual flexibility agreement, subsection 24(1) determination, common law contract and/or Australian Workplace Agreement).

Performance management

The authority supports building and maintaining an organisational culture that values sustained performance, as well as the development of the skills and overall capability of authority staff.

The authority's Performance Development Framework (PDF) supports staff's individual skills development and career planning to improve performance and contribution to authority outcomes.

All employees participate in the authority's performance development framework and gain the following from the program:

- clarify individual employees' understanding of their work tasks, their responsibilities and the performance standards expected (through individual performance agreements)
- provide feedback on performance and improve communication between supervisors and their staff (through individual performance appraisals and regular ongoing feedback)
- provide a basis for determining salary advancement
- identify learning and development needs
- provide a framework for career planning
- identify and manage instances of underperformance.

Learning and development

The authority encourages employees to undertake learning and development to build up competencies relevant to their roles. Support provided for learning and development includes the costs and time to: attend training courses and conferences; undertake formal qualifications, coaching and mentoring; and gain professional memberships.

The authority's study assistance policy provides financial and leave assistance to its staff enrolled in study or training that is relevant to the operational needs of the authority. Each staff member has the opportunity to identify and access appropriate training through the organisation's learning and development platform.

Work health and safety

The authority is committed to meeting its responsibilities under the *Work Health and Safety Act 2011* and providing a safe and healthy workplace for all employees and contractors.

The authority continued to contribute to and maintain the health, safety and wellbeing of the authority's workforce in 2023–24 through:

- access to authority funded flu vaccinations
- implementing ongoing flexible working arrangements
- provision of appropriate ergonomic equipment as required
- maintaining video-conferencing capability and regular team meetings to promote and maintain connectivity between the Executive Committee and employees to support ongoing flexible home-based work arrangements
- access to an Employee Assistance Program and other internal wellbeing and support programs and resources
- a WHS representative, first aid officer and fire warden
- reviewing the authority's WHS system, including documentation and governance arrangements.

There were no notifiable incidents, and no formal work health and safety investigations were conducted during the year. No notices under Part 10 of the *Work Health and Safety Act 2011* were given to the authority during 2023–24.

During 2023–24 there were no claims for injury and no return-to-work programs conducted.

Employee assistance program

The authority provides, through its shared service arrangements, its employees with independent, confidential and professional counselling, consultation and training assistance for work-related or personal issues.

Workplace diversity

The authority is committed to fostering an inclusive environment that supports employees achieving their full potential, accepts and celebrates individual's differences and values employee diversity.

The authority's inclusive culture is reflected in our practices and embedded into our enterprise agreement and related policies. The authority is continuously improving and developing strategies and policies to ensure they are accessible, inclusive and promote a safe, respectful and supportive workplace.

The following employee networks are available to the authority through its shared services partner in which staff can connect, build relationships, and access resources:

- Cultural and Linguistic Diversity Network
- Disability and Wellness Network
- Flexible Workplace Network
- Indigenous Employee Network
- Pride Network
- Women's Network.

Disability reporting

The Government's Australia's Disability Strategy 2021-2031 (the Strategy) is the overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate in all areas of Australian life. The Strategy sets out where practical changes will be made to improve the lives of people with disability in Australia. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia's policies and programs that affect people with disability, their families and carers. All levels of government have committed to deliver more comprehensive and visible reporting under the Strategy. A range of Government reports on progress against the Strategy's actions and outcome areas will be published and available at <https://www.disabilitygateway.gov.au/ads>.

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

Reflect Reconciliation Action Plan

The authority recognises the significant contribution Aboriginal and Torres Strait Islander peoples make to Australia's culture and heritage.

The authority values the unique relationship Aboriginal and Torres Strait Islander peoples have with the environment and their cultural obligation to care for country, the sea and waterways and acknowledge the role that reconciliation efforts can play in developing meaningful mitigation and adaptation policies in response to a changing climate.

In climate change policy, as in other areas, the voice of our First Nations peoples is critical. With respect to our work program, we continue to seek to ensure that the research and reviews we undertake and policy advice we provide align with reconciliation efforts, and incorporate Aboriginal and Torres Strait Islander priorities, knowledge and cultural considerations.

The authority published the second Reconciliation Action Plan (RAP) in February 2024 supported by Murawin, a specialist indigenous-led consultation firm.

In 2023–24 a number of initiatives were implemented:

- The authority hosted an online First Nations roundtable as well a series of 1:1 engagements with key First Nations stakeholder to seek input to the Sector Pathways report.
- The authority supported the application process and successful placement of a staff member in the Jawun Secondment program.
- Several staff were supported to participate in the immersive Indigenous Diplomacy workshop delivered by ANU to improve cultural understanding and cooperation.
- The executive actively encouraged all staff to attend and participate in RAP activities and built awareness for National Reconciliation week through email correspondence and promotion through the all staff Teams channel.
- All staff completed cultural awareness training by mid-2021 with new staff to undertake training in 2022-23.
- An updated review and drafting of the authority's Indigenous Procurement Strategy was progressed.
- The RAP Working Group met consistently throughout the reporting period to ensure that RAP priorities.

The authority's RAP includes key actions to be implemented and strategies for how in the workplace we can better understand, value and engage Aboriginal and Torres Strait Islander perspectives, knowledge and cultures and foster a highly inclusive workplace and strengthen cultural capabilities. These elements are being taken into consideration on an ongoing basis as the authority reviews its policies and procedures.







Appendix A



Appendix A: Audited 2023-24 Financial Statements

Contents

Certification

Primary financial statement

Statement of Comprehensive Income

Statement of Financial Position

Statement of Changes in Equity

Cash Flow Statement

Overview

Departmental Budget Variance Commentary

Notes to the financial statements:

1. Departmental Financial Performance

1.1 Expenses

1.2 Own-Source Revenue

2. Departmental Financial Position

2.1 Financial Assets

2.2 Non-Financial Assets

2.3 Payables

2.4 Interest Bearing Liabilities

2.5 Other Provisions

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 Contingent Assets and Liabilities

6. Other information

6.1 Current/Non-Current Distinction for Assets and Liabilities



INDEPENDENT AUDITOR'S REPORT

To the Minister for Climate Change and Energy

Opinion

In my opinion, the financial statements of the Climate Change Authority (the Entity) for the year ended 30 June 2024:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2024 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 2024 and for the year then ended:

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

Basis for opinion

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

Accountable Authority's responsibility for the financial statements

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

In preparing the financial statements, the Chief Executive Officer is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Chief Executive Officer is also responsible for

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



Bradley Medina
Senior Executive Director
Delegate of the Auditor-General

Canberra
25 September 2024



STATEMENT BY THE ACCOUNTABLE AUTHORITY AND THE CHIEF FINANCE OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2024 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 Climate Change Authority will be able to pay its debts as and when they fall due.

Handwritten signature of Brad Archer in black ink.

Brad Archer
Chief Executive Officer

25 September 2024

Handwritten signature of Joe Hardwicke in black ink.

Joe Hardwicke
Chief Finance Officer

25 September 2024

Statement of Comprehensive Income for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	9,297	5,504	10,509
Suppliers	1.1B	3,160	2,882	2,887
Depreciation and amortisation	2.2A	494	-	-
Finance costs	1.1C	58	-	-
Total expenses		13,009	8,386	13,396
Own-source revenue				
Payments from Australian Government Entities	1.2A	13	100	-
Other revenue	1.2B	66	237	-
Total own-source revenue		79	337	-
Net cost of services		(12,930)	(8,049)	(13,396)
Revenue from Government (Departmental Appropriation)	1.2C	13,396	8,465	13,396
Surplus/(Deficit)		466	416	-
Total comprehensive income/(loss)		466	416	-

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

Statement of Financial Position for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	2.1A	424	343	366
Trade and other receivables	2.1B	5,168	6,160	1,132
Total financial assets		5,592	6,503	1,498
Non-financial assets				
Leasehold improvements	2.2A	1,562	45	1,690
Buildings ¹	2.2A	1,170	-	-
Plant and equipment	2.2A	206	-	-
Prepayments		61	13	12
Total non-financial assets		2,999	58	1,702
Total assets		8,591	6,561	3,200
LIABILITIES				
Payables				
Suppliers	2.3A	1,133	1,318	316
Other payables	2.3B	770	845	50
Total payables		1,903	2,163	366
Interest bearing liabilities				
Leases	2.4A	1,120	-	-
Total interest bearing liabilities		1,120	-	-
Provisions				
Employee provisions	4.1A	2,060	1,591	443
Other provisions	2.5A	235	-	-
Total provisions		2,295	1,591	443
Total liabilities		5,318	3,754	809
Net Assets		3,273	2,807	2,391
EQUITY				
Contributed equity		2,778	2,778	2,778
Retained surplus/ (Accumulated deficit)		495	29	(387)
Total Equity		3,273	2,807	2,391

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

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

Statement of Changes in Equity for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
CONTRIBUTED EQUITY				
Opening balance				
Balance carried forward from previous period		2,778	1,088	2,778
Adjusted opening balance		2,778	1,088	2,778
Transactions with owners				
Contributions by owners				
Equity injection - Appropriations		-	1,690	-
Total transactions with owners		-	1,690	-
Closing balance as at 30 June		2,778	2,778	2,778
RETAINED EARNINGS				
Opening balance				
Balance carried forward from previous period		29	(387)	(387)
Adjusted opening balance		29	(387)	(387)
Comprehensive income				
Surplus/(Deficit) for the period		466	416	-
Total comprehensive income		466	416	-
Closing balance as at 30 June		495	29	(387)
TOTAL EQUITY				
Opening balance				
Balance carried forward from previous period		2,807	701	2,391
Adjusted opening balance		2,807	701	2,391
Comprehensive income				
Surplus/(Deficit) for the period		466	416	-
Total comprehensive income		466	416	-
Transactions with owners				
Contributions by owners				
Equity injection - Appropriations		-	1,690	-
Total transactions with owners		-	1,690	-
Closing balance as at 30 June		3,273	2,807	2,391

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

Cash Flow Statement for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		11,720	6,274	13,396
Receipts from Australian Government Entities		14	257	-
GST received		76	78	-
Other		-	1	-
Total cash received		11,810	6,610	13,396
Cash used				
Employees		7,894	5,058	10,509
Suppliers		3,435	1,275	2,887
Finance costs		58	-	-
Total cash used		11,387	6,333	13,396
Net cash from/ (used by) operating activities		423	277	-
INVESTING ACTIVITIES				
Cash used				
Purchase of Leasehold Improvement		1,470	-	-
Purchase of property, plant and equipment		220	-	1,352
Total cash used		1,690	-	1,352
Net cash from/ (used by) investing activities		(1,690)	-	(1,352)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		1,690	-	1,352
Total cash received		1,690	-	1,352
Cash used				
Principal payments of lease liabilities		342	-	-
Total cash used		342	-	-
Net cash from/ (used by) financing activities		1,348	-	1,352
Net increase/(decrease) in cash held		81	277	-
Cash and cash equivalents at the beginning of the reporting period		343	66	366
Cash and cash equivalents at the end of the reporting period		424	343	366

Overview

Objectives of the Climate Change Authority

The Climate Change Authority is a statutory body established to provide independent, evidence-based advice on the response to climate change, to:

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

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

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

The authority is structured to meet a single outcome:

Provide expert advice to the Australian Government on climate change initiatives, including through conducting regular and specifically commissioned reviews and through undertaking climate change research.

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

Basis of Preparation of the Financial Statements

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

The financial statements have been prepared in accordance with:

- The Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (FRR) made under the PGPA Act; and
- Australian Accounting Standards and Interpretations – Simplified Disclosure Requirements issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

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

The financial statements are presented in Australian dollars and values are rounded to the nearest thousand dollars unless otherwise specified.

Significant Accounting Judgements and Estimates

No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next accounting period.

New Australian Accounting Standards

New and modified Australian Accounting Standard Requirements

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

All new and modified standards and interpretations that were issued prior to the sign-off date and are applicable to future reporting periods are not expected to have a future material impact on the authority's financial statements.

Taxation

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

Events after the Reporting Period

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



Budget Variance Commentary

The financial statements provide a comparison of the original budget as presented in the 2023–24 Portfolio Budget Statements (PBS) to the 2023–24 final outcome, in accordance with the Australian Accounting Standards for the authority. The Budget is not audited.

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

- the variance between budget and actual is greater than +/-10% of the budget for the line item; or
- the variance between budget and actual is greater than +/-2% of the sub-total (i.e. total expenses, total income, total assets or total liabilities); or
- the variance between budget and actual is below this threshold but is considered important for the reader’s understanding or is relevant to an assessment of the discharge of accountability and to an analysis of performance of the entity.

	Variance %	Variance \$'000	Explanation
Statement of Comprehensive Income			
Employee benefits	-12%	(1,212)	Lower than budgeted due to staff turnover and recruitment challenges given the competitive labour market causing delays to onboard staff.
Suppliers	9%	273	Higher than budgeted due to an increase in operating costs associated with administering information and communication technology support for a larger workforce.
Depreciation and amortisation	100%	494	Not originally budgeted due to reliable estimates not available at time of 23-24 PBS development. Depreciation incurred with commencement of Right-of-Use leased asset and commission of associated leasehold fit-out.
Finance costs	100%	58	Not originally budgeted due to reliable estimates not available at time of 23-24 PBS development. Depreciation incurred with commencement of Right-of-Use leased asset and commission of associated leasehold fit-out.
Total expenses	-3%	(387)	Lower than budgeted primarily due to staffing retention and recruitment challenges.
Payments from Australian Government Entities	100%	13	Not originally budgeted as arrangement for funding from Department of Climate Change, Energy, the Environment and Water (DCCEEW) for recovery of secondee operating costs was not in place at time of PBS development.
Other revenue	100%	66	Not originally budgeted, relating to services received free of charge for audit services from the Australian National Audit Office (ANAO).
Total own-source revenue	100%	79	Higher than budgeted due to funding arrangements entered after PBS development and ANAO resources receive free of charge not reported.
Statement of Financial Position			
Cash and cash equivalents	16%	58	Higher than budgeted cash working balance reserve held in the authority’s bank account for contingency purposes.
Trade and other receivables	357%	4,036	Higher than budgeted given unspent appropriation reserve held as the authority continues to use prior year remaining balances.
Total financial assets	273%	4,094	Higher than budgeted due mainly to the entity carrying a larger than budgeted appropriation receivable balance.
Buildings	100%	1,170	Not originally budgeted due to reliable estimates not available at time of 23-24 PBS development. Relates to right-of-use asset recognition for Canberra leased office space.
Plant and equipment	100%	206	Not originally budgeted due to reliable estimates not available at time of 23-24 PBS development. Relates predominantly to office furniture for the Canberra leased office space.

Prepayments	408%	49	Higher than budgeted as increases in subscriptions entered for 12 months commenced and/or renewing in May.
Total non-financial assets	76%	1,297	Higher than budgeted due to not accurately reflecting the right-of-use lease asset in the PBS given the timing of development and not having access to a reliable estimate.
Total Assets	168%	5,391	Total assets held by the authority is higher than estimated in the 23-24 PBS due to not reporting additional right-of-use asset and continuing to carry unspent appropriations reserves caused by operating expenditure delays.
Leases	100%	1,120	Not originally budgeted due to reliable estimates not available at time of 23-24 PBS development. Relates to lease liability recognition for Canberra office space.
Total interest bearing liabilities	100%	1,120	Higher than budgeted due to the lease liability not reported in the PBS given the timing of development and not having access to a reliable estimate.
Suppliers	259%	817	Higher than budgeted due to the timing of receipt of invoices and payments.
Other payables	1440%	720	Higher than budgeted due to salary accrual not reflected and revenue received remains unearned until delivery of projects late in the 2024 calendar year.
Total payables	420%	1,537	Higher than budgeted due to timing of receipt of invoices and payments to suppliers and contract liabilities for work the authority is due to perform.
Employee provisions	365%	1,617	Variance primarily attributed to the engagement and transfer of a large number of staff and their leave balances as part of the authority's restoration.
Other provisions	100%	235	Not originally budgeted due to reliable estimates not available at time of 23-24 PBS development. Relates to the makegood of the leasehold fit-out at the end of the lease term.
Total provisions	418%	1,852	Higher than budgeted due mainly to the engagement and transfer of staff and their leave balances as part of the authority's restoration.
Total liabilities	557%	4,509	Total liabilities held by the authority is higher than estimated in the 2023-24 PBS due to not reporting additional lease liability and increased employee leave provisions as part of the authority's restoration.
Equity			
Total Contributed	0%	0	Nil commentary required
Retained Earnings	228%	882	Variance due to retained surplus.
Total Equity	37%	882	Variance due to retained surplus.
Cash Flow			
Net cash from/ (used by) operating activities	100%	423	The variances described above impacted on the cash received and cash used, with the employee cash payments being lower than budgeted due to lower average staffing levels a significant driver.
Net cash from/ (used by) investing activities	25%	(338)	Higher than budgeted primarily as a result of the timing of the office leasehold and expenditure on assets.
Net cash from/ (used by) financing activities	0%	(4)	Nil commentary required
Cash and cash equivalents at the end of the reporting period	16%	58	Higher than budgeted due to an increased working balance in the authority's bank account for contingency purposes.

1. Departmental Financial Performance

This section analyses the financial performance of Climate Change Authority for the year ended 2024.

	2024 \$'000	2023 \$'000
1.1 Expenses		
1.1A: Employee benefits		
Wages and salaries	7,305	4,011
Superannuation		
Defined contribution plans	1,028	608
Defined benefit plans	185	120
Leave and other entitlements	727	702
Other employee expenses	52	63
Total employee benefits	9,297	5,504

Accounting Policy

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

1.1B: Suppliers		
Consultants	214	200
Professional Services	757	1,473
Contractors	-	103
Audit services	106	62
Travel	172	83
Legal	17	32
Administrative services under MoU	1,015	390
Staffing & recruitment expenses	223	277
Property and related expenses	426	149
Subscriptions	83	44
Other supplier expenses	115	48
Total goods and services supplied or rendered	3,128	2,861
Goods supplied	186	88
Services rendered	2,942	2,773
Total goods and services supplied or rendered	3,128	2,861
Other suppliers		
Workers' compensation premiums	32	21
Total other suppliers	32	21
Total suppliers	3,160	2,882

	2024 \$'000	2023 \$'000
1.1C: Finance Costs		
Interest on lease liabilities	52	-
Unwinding of discount	6	-
Total finance costs	58	-

1.2 Own-Source Revenue

1.2A: Revenue from Other Australian Government Entities		
Rendering of Services	-	100
Revenue from contracts with customers	13	-
Total Payments from Australian Government Entities	13	100
Major product / service line:		
Research services	-	100
Cost recovery	13	-
	13	100

Accounting Policy

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

1.2B: Other Revenue		
Resources received free of charge		
Remuneration of auditors	65	62
Accommodation	-	139
Other Revenue	1	36
Total other revenue	66	237

Accounting Policy

Resources Received Free of Charge

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

1.2C: Revenue from Government		
Appropriations		
Departmental appropriations	13,396	8,465
Total revenue from Government	13,396	8,465

Accounting Policy

The authority receives its revenue through direct appropriations.

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

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

2. Departmental Financial Position

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

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

	2024 \$'000	2023 \$'000
2.1 Financial Assets		
2.1A: Cash and cash equivalents		
Cash on hand	424	343
Total cash and cash equivalents	424	343
2.1B: Trade and other receivables		
Appropriation receivables		
Appropriation receivable	5,039	5,053
Total appropriation receivables	5,039	5,053
Other receivables		
Other receivables	60	1,069
Statutory receivables (GST)	69	38
Total other receivables	129	1,107
Total trade and other receivables (gross)	5,168	6,160

Credit terms for goods and services were within 20 days (2023: 30 days).

Accounting Policy

Financial assets

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

2.2 Non-Financial Assets

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

Reconciliation of the opening and closing balances of property, plant and equipment for 2024

	Leasehold Improvements \$'000	Buildings \$'000	Plant and equipment \$'000	Total \$'000
As at 1 July 2023				
Gross book value	45			45
Accumulated depreciation, amortisation and impairment	-			-
Total as at 1 July 2023	45	-	-	45
Additions				
Purchase	1,705	-	220	1,925
Right-of-use assets	-	1,462	-	1,462
Depreciation and amortisation	(188)	-	(14)	(202)
Depreciation on right-of-use assets	-	(292)	-	(292)
Total as at 30 June 2024	1,562	1,170	206	2,938
Total as at 30 June 2024 represented by				
Gross book value	1,750	1,462	220	3,432
Accumulated depreciation, amortisation and impairment	(188)	(292)	(14)	(494)
Total as at 30 June 2024 represented by	1,562	1,170	206	2,938
There are no capital commitments.				

Accounting Policy

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

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than \$5,000 [2023: \$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).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located.

Lease Right of Use (ROU) Assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

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

Revaluations

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

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reversed a previous revaluation increment for that class.

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

Depreciation

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

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

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

	2024
Leasehold improvements	Lease terms
Plant and equipment	3 to 10 years

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

Impairment

All assets were assessed for impairment at 30 June 2024.

Where indications of impairment exist, the asset's recoverable amount is estimated, and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

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

Derecognition

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

	2024 \$'000	2023 \$'000
2.3 Payables		
2.3A: Suppliers		
Trade creditors and accruals	1,133	1,318
Total suppliers	1,133	1,318
2.3B: Other payables		
Salaries and wages	260	227
Superannuation	10	69
Unearned income	500	500
Other payables	-	49
Total other payables	770	845

	2024	2023
	\$'000	\$'000

2.4 Interest Bearing Liabilities

	2024	2023
	\$'000	\$'000
2.4A: Leases		
Lease Liabilities	1,120	-
Total leases	1,120	-

Total cash outflow for leases for the year ended 30 June 2024 was \$394k (2023: \$0.)

Maturity analysis - contractual undiscounted cash flows

Within 1 year	282	-
Between 1 to 5 years	933	-
More than 5 years	-	-
Total leases	1,215	-

The authority, in its capacity as lessee has entered into a lease agreement for the Canberra office on 1 July 2023 for a five (5) year lease term with one extension option term of four (4) years. The above lease disclosure should be read in conjunction with the accompanying notes 1.1B and 2.2A.

Accounting Policy

Leases

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

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

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

2.5 Other Provisions

2.5A: Other provisions		
	Provision for makegood	Total
As at 1 July 2023	\$'000	\$'000
Additional provisions made	229	229
Unwinding of discount or change in discount rate	6	6
Total as at 30 June 2024	235	235

The authority currently has 1 (2023: 1) agreement for the leasing of premises which has provisions requiring the authority to restore the premises to their original condition at the conclusion of the lease. The authority has made a provision to reflect the present value of this obligation.

3. Funding

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

3.1 Appropriations

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

Annual Appropriations for 2024

	Annual Appropriation ¹	Adjustments to appropriation ²	Total appropriation	Appropriation applied in 2024 (current and prior years)	Variance ³
	\$'000	\$'000	\$'000	\$'000	\$'000
Departmental					
Ordinary annual services	13,396	1,383	14,779	13,022	1,757
Equity Injections	-	-	-	1,690	(1,690)
Total departmental	13,396	1,383	14,779	14,712	(67)

1. There were no amounts quarantined or Section 51 adjustments in the current financial year.

2. Adjustments to appropriations includes funding received by the authority through payments from other Australian Government Entities that has been applied under section 74 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)* and employee leave transfer receipts retained under s74 of the PGPA Act.

3. Variances are due to drawdowns against prior year appropriations and undrawn current year appropriations

4. There were no departmental capital budget amounts in the current financial year.

Annual Appropriations for 2023

	Annual Appropriation \$'000	Adjustments to appropriation ¹ \$'000	Total appropriation \$'000	Appropriation applied in 2023 \$'000	Variance ² \$'000
Departmental					
Ordinary annual services	8,465	257	8,722	6,411	2,311
Equity Injections	1,690	-	1,690	-	1,690
Total departmental	10,155	257	10,412	6,411	4,001

1. Adjustments to appropriations includes funding received by the authority through payments from other Australian Government Entities that has been applied under section 74 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)* and employee leave transfer receipts retained under s74 of the PGPA Act.

2. Variances are due to drawdowns against prior year appropriations and undrawn current year appropriations

3. There were no departmental capital budget amounts in the previous financial year.

2024	2023
\$'000	\$'000

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

Departmental

Appropriation Act (No. 1) 2022-23	-	3,363
Appropriation Act (No. 2) 2022-23	-	1,690
Appropriation Act (No. 1) 2023-24	5,039	-
Cash at Bank	424	343
Total departmental	5,463	5,396

	2024 \$'000	2023 \$'000
3.2 Net Cash Appropriation Arrangements		
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	466	-
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ¹	202	-
Plus: depreciation of right-of-use assets ²	292	-
Less: lease principal repayments ²	(342)	-
Net Cash Operating Surplus/ (Deficit)	618	-

1. From 2010-11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation/amortisation expenses of non-corporate Commonwealth entities and selected corporate Commonwealth entities were replaced with a separate capital budget provided through equity appropriations. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.
2. The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principal repayment amount reflects the impact of AASB 16 Leases, which does not directly reflect a change in appropriation arrangements.

4. People and Relationships

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

	2024 \$'000	2023 \$'000
4.1 Employee Provisions		
4.1: Employee provisions		
Leave	2,060	1,591
Total employee provisions	2,060	1,591

Accounting policy

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

Leave

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

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

The liability for long service leave has been determined by use of the Australian Government Actuary's shorthand method using the Standard Commonwealth sector probability profile. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Separation and Redundancy

The authority recognises a provision for termination when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations. There were no redundancy payments in 2024.

Superannuation

The entity's staff are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), or the PSS accumulation plan (PSSap), or other superannuation funds held outside the Australian Government.

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

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

The authority 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. The authority accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June represents outstanding contributions.

2024 2023
\$'000 \$'000

4.2 Key Management Personnel Remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity. The entity has determined the key management personnel to be the Chief Executive and 3 General Managers. Key management personnel remuneration is reported in the table below:

Short-term employee benefits		
Salary	1,045	994
Allowances & benefits	12	7
Total short-term employee benefits	1,057	1,001
Post-employment benefits		
Superannuation	166	149
Total post-employment benefits	166	149
Other long-term employee benefits		
Long service leave accrued	14	73
Total other long-term employee benefits	14	73
Total key management personnel remuneration expenses¹	1,237	1,223

The total number of key management personnel that are included in the above table are 5 (2023: 4).

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

4.3 Related Party Disclosures

Related party relationships:

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

Transactions with related parties:

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

There were no significant transactions with related parties during the year. All related party transactions were in the ordinary course of business and do not require separate disclosure (2023: Nil).

5. Managing uncertainties

This section analyses how the Climate Change Authority manages financial risks within its operating environment.

5.1: Contingent Assets and Liabilities

Quantifiable Contingencies

The authority had no quantifiable contingencies at either 30 June 2024 or 2023.

Unquantifiable Contingencies

The authority had no unquantifiable contingencies at either 30 June 2024 or 2023.

Accounting Policy

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in the notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

6. Other information

	2024 \$'000	2023 \$'000
6.1 Current/Non-Current Distinction for Assets and Liabilities		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	424	343
Trade and other receivables	5,168	6,160
Prepayments	61	13
Total no more than 12 months	5,653	6,516
More than 12 months		
Buildings	1,170	-
Plant and equipment	206	-
Leasehold Improvements	1,562	45
Total more than 12 months	2,938	45
Total assets	8,591	6,561
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	1,133	1,818
Other payables	770	345
Employee provisions	660	306
Leases	263	-
Total no more than 12 months	2,826	2,469
More than 12 months		
Employee provisions	1,400	1,285
Leases	857	-
Other provisions	235	-
Total more than 12 months	2,492	1,285
Total liabilities	5,318	3,754





Appendix B

Appendix B:

Key Management Personnel

Key Management Personnel

Name	Position	Term as KMP
Mr Brad Archer	Chief Executive Officer	Full year
Mrs Eliza Murray	General Manager	Full year
Mr Matthew Searson	General Manager	Full year
Mr Joe Hardwicke	General Manager	Part year: 12 April 2024 – 30 June 2024
Mrs Samantha MacCready	General Manager	Part year: 1 July 2023 – 11 April 2024

Key Management Personnel Remuneration

	Position	Base Salary (\$)	Bonuses (\$)	Other Benefits allowances (\$)	Superannuation Contributions (\$)	Long Service Leave (\$)	Other long-term benefits (\$)	Termination benefits (\$)	Total Remuneration (\$)
Mr Brad Archer	CEO	336,178	-	2,697	50,720	12,388	-	-	401,983
Mrs Eliza Murray	General Manager	266,238	-	2,697	38,853	7,604	-	-	315,392
Mr Matthew Searson	General Manager	222,528	-	2,697	40,712	9,872	-	-	275,809
Mrs Samantha MacCready	General Manager / CFO	172,334	-	3,050	28,824	-17,665	-	-	186,543
Mr Joe Hardwicke	General Manager / CFO	47,683	-	746	6,807	1,896	-	-	57,132
TOTAL		1,044,961	0	11,887	165,916	14,095	0	0	1,236,859







Appendix C

Appendix C: Staffing Statistics

All Ongoing Employees Current Report Period (2023–24)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 1	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
EL 2	6	0	6	5	0	5	0	0	0	0	0	0	0	0	0	11
EL 1	8	1	9	10	3	13	0	0	0	0	0	0	0	0	0	22
APS 6	6	1	7	9	1	10	0	0	0	0	0	0	0	0	0	17
APS 5	0	0	0	2	1	3	0	0	0	0	0	0	0	0	0	3
APS 4	1	1	2	1	0	1	0	0	0	0	0	0	0	0	0	3
Other	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1
Total	22	3	25	28	5	33	0	0	0	0	0	0	0	0	0	58
Location																
ACT	16	2	18	19	3	22	0	0	0	0	0	0	0	0	0	40
NSW	1	0	1	4	0	4	0	0	0	0	0	0	0	0	0	5
QLD	1	0	1	2	0	2	0	0	0	0	0	0	0	0	0	3
SA	3	0	3	0	1	1	0	0	0	0	0	0	0	0	0	4
TAS	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	1
VIC	1	0	1	3	1	4	0	0	0	0	0	0	0	0	0	5
Total	22	3	25	28	5	33	0	0	0	0	0	0	0	0	0	58

All Non-Ongoing Employees (2023–24)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
EL 1	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	2
APS 6	1	0	0	1	1	0	0	0	0	0	0	0	0	0	0	3
APS 5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
APS 3	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1
Other	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
Total	2	0	2	5	1	6	0	0	0	0	0	0	0	0	0	8
Location																
ACT	2	0	2	5	0	5	0	0	0	0	0	0	0	0	0	7
VIC	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
Total	2	0	2	6	0	6	0	0	0	0	0	0	0	0	0	8

Employment type by Full time and Part time Status

	Ongoing			Non-Ongoing			Total
	Full time	Part time	Total Ongoing	Full time	Part time	Total Non-Ongoing	
SES 1	1		1				1
EL 2	11		11				11
EL 1	18	4	22	2		2	24
APS 6	15	2	17	2	1	3	20
APS 5	2	1	3	1		1	4
APS 4	2	1	3				3
APS 3				1		1	1
Other	1		1	1		1	2
Total	50	8	58	7	1	8	66

Employment type by Location

	Ongoing	Non-Ongoing	Total
ACT	40	7	47
NSW	5	0	5
QLD	3	0	3
SA	4	0	4
TAS	1	0	1
VIC	5	1	6
Total	58	8	66

Indigenous Employment for the Current Report Period (2023–24)

	Total
Ongoing	0
Non-Ongoing	0
Total	0

All Ongoing Employees Previous Report Period (2022-23)

	Man/Male			Woman/Female			Non-binary			Prefer not to say			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
ACT	17	4	21	18	2	20	0	0	0	0	0	0	41
NSW	0	1	1	2	0	2	0	0	0	0	0	0	3
QLD	0	0	0	1	0	1	0	0	0	0	0	0	1
SA	1	0	1	1	1	2	0	0	0	0	0	0	3
TAS	1	0	1	0	0	0	0	0	0	0	0	0	1
VIC	2	0	2	3	2	5	0	0	0	0	0	0	7
Total	21	5	26	25	5	30	0	0	0	0	0	0	56
Classification													
EL 2	4	2	6	5	2	7	0	0	0	0	0	0	13
EL 1	7	2	9	8	1	9	0	0	0	0	0	0	18
APS 6	6	1	7	6	2	8	0	0	0	0	0	0	15
APS 5	2	0	2	3	0	3	0	0	0	0	0	0	5
APS 4	1	0	1	2	0	2	0	0	0	0	0	0	3
Other	1	0	1	0	0	0	0	0	0	0	0	0	1
Total	21	5	26	24	5	29	0	0	0	0	0	0	55

All Non-Ongoing Employees Previous Report Period (2022-23)

	Man/Male			Woman/Female			Non-binary			Prefer not to say			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
ACT	1	0	1	3	0	3	0	0	0	0	0	0	4
VIC	0	0	0	1	0	1	0	0	0	0	0	0	1
Total	1	0	1	4	0	4	0	0	0	0	0	0	5
EL 2	0	0	0	1	0	1	0	0	0	0	0	0	1
EL 1	0	0	0	1	0	1	0	0	0	0	0	0	1
APS 6	1	0	1	2	0	2	0	0	0	0	0	0	3
Total	1	0	1	4	0	4	0	0	0	0	0	0	5







Appendix D

Appendix D:

List of requirements –

Non-corporate

Commonwealth entities

PGPA Rule Reference	Description	Requirement	Page
17AD(g)	Letter of transmittal		
17AI	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory	4
17AD(h)	Aids to access		
17AJ(a)	Table of contents (print only).	Mandatory	5
17AJ(b)	Alphabetical index (print only).	Mandatory	90
17AJ(c)	Glossary of abbreviations and acronyms.	Mandatory	88-89
17AJ(d)	List of requirements.	Mandatory	80
17AJ(e)	Details of contact officer.	Mandatory	3
17AJ(f)	Entity's website address.	Mandatory	3
17AJ(g)	Electronic address of report.	Mandatory	3
17AD(a)	Review by accountable authority		
17AD(a)	A review by the accountable authority of the entity.	Mandatory	6-9
17AD(b)	Overview of the entity		
17AE(1)(a)(i)	A description of the role and functions of the entity.	Mandatory	12
17AE(1)(a)(ii)	A description of the organisational structure of the entity.	Mandatory	12-13
17AE(1)(a)(iii)	A description of the outcomes and programmes administered by the entity.	Mandatory	12
17AE(1)(a)(iv)	A description of the purposes of the entity as included in corporate plan.	Mandatory	12
17AE(1)(aa)(i)	Name of the accountable authority or each member of the accountable authority	Mandatory	14-17
17AE(1)(aa)(ii)	Position title of the accountable authority or each member of the accountable authority	Mandatory	14-17
17AE(1)(aa)(iii)	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory	14-17

PGPA Rule Reference	Description	Requirement	Page
17AE(1)(b)	An outline of the structure of the portfolio of the entity.	Portfolio departments mandatory	13
17AE(2)	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, Mandatory	N/A
17AD(c)	Report on the Performance of the entity		
	<i>Annual performance Statements</i>		
17AD(c)(i); 16F	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory	18-27
17AD(c)(ii)	<i>Report on Financial Performance</i>		
17AF(1)(a)	A discussion and analysis of the entity's financial performance.	Mandatory	35
17AF(1)(b)	A table summarising the total resources and total payments of the entity.	Mandatory	35
17AF(2)	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		
	<i>Corporate Governance</i>		
17AG(2)(a)	Information on compliance with section 10 (fraud systems)	Mandatory	30
17AG(2)(b)(i)	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory	4
17AG(2)(b)(ii)	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	4
17AG(2)(b)(iii)	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	Mandatory	4
17AG(2)(c)	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory	30-31
17AG(2)(d) – (e)	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to noncompliance with Finance law and action taken to remedy noncompliance.	If applicable, Mandatory	N/A
	<i>Audit Committee</i>		
17AG(2A)(a)	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory	31
17AG(2A)(b)	The name of each member of the entity's audit committee.	Mandatory	32
17AG(2A)(c)	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory	32

PGPA Rule Reference	Description	Requirement	Page
17AG(2A)(d)	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory	32
17AG(2A)(e)	The remuneration of each member of the entity's audit committee.	Mandatory	32
<i>External Scrutiny</i>			
17AG(3)	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory	33
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	33
17AG(3)(b)	Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory	33
17AG(3)(c)	Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory	33
<i>Management of Human Resources</i>			
17AG(4)(a)	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory	
17AG(4)(aa)	Statistics on the entity's employees on an ongoing and nonongoing basis, including the following: (a) statistics on fulltime employees (b) statistics on part time employees (c) statistics on gender (d) statistics on staff location.	Mandatory	38-40
17AG(4)(b)	Statistics on the entity's APS employees on an ongoing and nonongoing basis; including the following: Statistics on staffing - classification level Statistics on fulltime employees Statistics on part time employees Statistics on gender Statistics on staff location Statistics on employees who identify as Indigenous.	Mandatory	72-76
17AG(4)(c)	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory	38
17AG(4)(c)(i)	Information on the number of SES and non SES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory	38
17AG(4)(c)(ii)	The salary ranges available for APS employees by classification level.	Mandatory	38
17AG(4)(c)(iii)	A description of non-salary benefits provided to employees.	Mandatory	39-40
17AG(4)(d)(i)	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory	N/A
17AG(4)(d)(ii)	Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory	N/A
17AG(4)(d)(iii)	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory	N/A
17AG(4)(d)(iv)	Information on aggregate amount of performance payments.	If applicable, Mandatory	N/A
<i>Assets Management</i>			
17AG(5)	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory	33

PGPA Rule Reference	Description	Requirement	Page
	<i>Purchasing</i>		
17AG(6)	An assessment of entity performance against the Commonwealth Procurement Rules.	Mandatory	35
	<i>Reportable consultancy contracts</i>		
17AG(7)(a)	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	36-37
17AG(7)(b)	A statement that “During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million]”.	Mandatory	36
17AG(7)(c)	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	36
17AG(7)(d)	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	36
	<i>Reportable non-consultancy contracts</i>		
17AG(7A)(a)	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	37
17AG(7A)(b)	A statement that “Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.”	Mandatory	36
17AD(daa)	<i>Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts</i>		
17AGA	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory	36-37
	<i>Australian National Audit Office Access Clauses</i>		
17AG(8)	If an entity entered into a contract with a value of more than \$100 000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor’s premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory	N/A
	<i>Exempt contracts</i>		
17AG(9)	If an entity entered into a contract or there is a standing offer with a value greater than \$10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, Mandatory	35

PGPA Rule Reference	Description	Requirement	Page
<i>Small business</i>			
17AG(10)(a)	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	36
17AG(10)(b)	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory	36
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
<i>Financial Statements</i>			
17AD(e)	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory	44-67
<i>Executive Remuneration</i>			
17AD(da)	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 23 of the Rule.	Mandatory	68-70
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)	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory	36
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	36
17AH(1)(c)	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory	40
17AH(1)(d)	Website reference to where the entity’s Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory	33
17AH(1)(e)	Correction of material errors in previous annual report	If applicable, mandatory	N/A
17AH(2)	Information required by other legislation	Mandatory	33-34







Glossary and Abbreviations

Glossary

Term	Meaning
Adaptation	The process of adjustment from the environment, economy and wellbeing of a population to actual or expected climate and its effects, in order to moderate harm or exploit beneficial opportunities. For natural systems, human intervention may facilitate adjustment to expected climate and its effects. (source: IPCC AR6)
AusTender	Provides centralised publication of Commonwealth Government business opportunities, annual procurement plans, multi-use lists and contracts awarded by government agencies.
Authority members	The authority comprises eight part-time members (including the Chair) and the Chief Scientist (ex officio). Members are appointed by the Minister responsible for climate change under s. 18 of the <i>Climate Change Authority Act 2011</i> .
Carbon Farming Initiative	An Australian carbon offset scheme that credits emissions reductions from certain sources.
Carbon sequestration	The process of storing carbon in a carbon pool.
Climate Change Authority	Established on 1 July 2012 to provide independent advice to the Minister responsible for climate change and the Parliament on climate change policies.
Clean Energy Regulator	An independent statutory authority that administers regulatory schemes relating to clean energy, including the Renewable Energy Target, the Carbon Pricing Mechanism (now repealed), the National Greenhouse and Energy Reporting Scheme, the Carbon Farming Initiative and the Emissions Reduction Fund.
Department of Climate Change and Energy Efficiency Enterprise Agreement 2011–2014	The collective agreement of the former Department of Climate Change and Energy Efficiency; sets the terms and conditions of employment for all non-SES authority staff.
Department of Industry, Science and Resources	Helps to drive economic growth, productivity and competitiveness by bringing together industry, energy, resources, science, skills and business.
Emissions Reduction Fund	A scheme resulting from the expansion of, streamlining and other changes to the CFI in December 2014. The ERF involves purchases of ACCUs by the Government.
Emissions Reduction Target	Australia's goal for national emissions in a specific year.
Mitigation	A reduction in the source of greenhouse gases or enhancement of the sequestration (removals) for greenhouse gases.
National Greenhouse and Energy Reporting Scheme	Introduced in 2007, the scheme provides a single national framework for corporations to report on greenhouse gas emissions, energy use and energy production. Corporations that meet a National Greenhouse and Energy Reporting threshold must register and then report each year.
Nationally Determined Contribution	Represent the commitments of each country to reduce greenhouse gas emissions and adapt to climate change. They were agreed to by countries during the Climate Change Conference of the Parties (COP) in Paris in 2015, a commitment known as 'The Paris Agreement'.
Paris Agreement	The Paris Agreement is a legally binding international treaty on climate change. It was adopted by 196 Parties at COP 21 in Paris, on 12 December 2015 and entered into force on 4 November 2016. Its goal is to limit global warming to well below 2, preferably to 1.5 degrees Celsius, compared to preindustrial levels.
Remuneration Tribunal	An independent statutory authority established under the <i>Remuneration Tribunal Act 1973</i> that sets the remuneration for key Commonwealth offices.
Renewable Energy Target	Operates in two parts—the Small-scale Renewable Energy Scheme and the Large-scale Renewable Energy Target.

Abbreviations

AO	Officer of the Order of Australia	IPCC	Intergovernmental Panel on Climate Change
APSC	Australian Public Service Commission	KMP	Key Management Personnel
APS	Australian Public Service	KPI	Key Performance Indicator
authority	Climate Change Authority	LANDTEM	Transient Electro-Magnetic Method of Mineral Prospecting
CCA Act	<i>Climate Change Authority Act 2011</i>	MoU	Memorandum of Understanding
CEO	Chief Executive Officer	MP	Member of Parliament
CFI	Carbon Farming Initiative	NGER	National Greenhouse and Energy Reporting Scheme
Climate Change Act	<i>Climate Change Act 2022</i>	PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
COP	Conference of the Parties	PGPA Rule	Public Governance, Performance and Accountability Rule 2014
CRC CARE	Cooperative Research Centre for Contamination Assessment and Remediation of the Environment	PSA	<i>Public Service Act 1999</i>
CSIRO	Commonwealth Scientific and Industrial Research Organisation	PSM	Public Service Medal
DCCEEW	Department of Climate Change, Energy, the Environment and Water	RAP	Reconciliation Action Plan
DISR	The Department of Industry, Science and Resources	SES	Senior Executive Service
FOI Act	<i>Freedom of Information Act 1982</i>	STEM	Science Technology Engineering and Mathematics
GST	Goods and Services Tax	WHS	Work Health Safety

Index

A

Abbreviations	5, 89
Activities and targets	20
Annual Performance Statement	4, 5, 19-23
Annual Progress Report	23, 24-25
Audit Committee	30,31

C

Chief Executive Officer's review	8
Consultancies	36
Corporate governance	5, 30

E

Ethical Standards	31, 46
-------------------	--------

F

Financial Overview	5, 35
Financial Statements	45 - 53
Fraud and corruption control	30
Freedom of information	33

G

Glossary	88
----------	----

H

Human Resource Management	38
---------------------------	----

K

Key Management Personnel	70
--------------------------	----

L

List of requirements- Non-corporate Commonwealth entities	80 -84
---	--------

M

Members	8,16
---------	------

O

Organisation structure	12
Our Functions and outcomes	12
Our Purpose	12

P

Public Consultation	8
---------------------	---

R

Reconciliation Action Plan	40
Report on Performance	20
Risk management	30

S

Staffing Statistics	74-76
---------------------	-------

W

Work health and safety	39
------------------------	----



