Australian Government

Department of Foreign Affairs and Trade

Annual Report 2025–26



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Further information about the Department of Foreign Affairs and Trade (DFAT) and an online version of this report are available on the DFAT website at dfat.gov.au/publications.

The annual report can also be found at transparency.gov.au.

Inquiries

Inquiries about the annual report are welcome and should be directed to:

Director, Performance and Planning Section
Executive Division
Department of Foreign Affairs and Trade
RG Casey Building
John McEwen Crescent
Barton ACT 0221

Phone: +61 2 6261 1111
Email: annualreport@dfat.gov.au
Web: dfat.gov.au

The Australian Department of Foreign Affairs and Trade acknowledges the Traditional Custodians of Country throughout Australia, and their continuing connection to land, waters and community. We pay our respect to all First Nations peoples, their cultures and to their Elders, past, present and emerging.

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Our locations in Australia and overseas

as at 30 June 2026



Key

- DFAT posts
- State and territory offices
- Torres Strait Treaty Liaison Office
- Austrade-managed posts led by consuls-general providing consular assistance
- Operations remain suspended

Note: DFAT has multilateral representation in Geneva (UN and WTO), Jakarta (ASEAN), Paris (OECD and UNESCO) and New York (UN).

See Appendix G for a full list of overseas posts.


Arctic Ocean
Ottawa
Toronto
Chicago
New York
San Francisco
Washington DC
Los Angeles
Houston
Atlantic Ocean
Honolulu
Mexico City
Port of Spain
Majuro
Bogotá
Tarawa
Naoero
Funafuti
Lima
Apia
Papeete
Port Vila
Brasilia
Suva
Alofi
Pacific Ocean
Nuku'alofa
Noumea
Rarotonga
São Paulo
Santiago de Chile
Buenos Aires
Auckland
Wellington

Letter of transmittal

Australian Government

Department of Foreign Affairs and Trade

Jan Adams AO PSM
Secretary

Ref: EC26-001370

Senator the Hon Penny Wong
Minister for Foreign Affairs
Parliament House
CANBERRA ACT 2600

Dear Minister

I am pleased to present the annual report of the Department of Foreign Affairs and Trade for the financial year 2025–26.

This report has been prepared for the purposes of section 46 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), which requires that an annual report be given to the department's responsible minister for presentation to the Parliament. The report reflects the matters dealt with and legislation administered by the department as at 30 June 2026.

This report includes the department's audited annual financial statements as required by subsection 43(4) of the PGPA Act. It also includes the department's annual performance statements as required under section 39 of the PGPA Act.

In accordance with section 10, and as required by subsection 17AG(2)(b), of the Public Governance, Performance and Accountability Rule 2014, I certify that:

- the department has prepared fraud and corruption risk assessments and fraud and corruption control plans
- the department had in place appropriate mechanisms to prevent, detect, investigate, record and confidentially report suspected fraud and corruption
- I have taken all reasonable measures to appropriately deal with fraud and corruption relating to the department.

Yours sincerely

1 October 2026

Chapter 1

Overview



Secretary's review



DFAT Secretary Jan Adams AO PSM presenting the 2026 Scott Dawson International Development Awards on 23 April 2026, Canberra. Credit: Rhiannon Johannes

Over 2025–26, DFAT worked in a more volatile, contested and fragmented world to advance Australia's security, prosperity and influence. We supported Australians overseas, delivered passport services and maintained a secure Australian Government presence across our global network. We did this by focusing on our **region**, where our interests are most at stake; investing in longstanding and emerging **relationships**; defending the international **rules** that protect our interests; and strengthening our **resilience** to coercion and future shocks.

The Indo-Pacific is the source of Australia's greatest opportunities and most consequential risks. Contemporary challenges are increasingly connected, and crises that start elsewhere can have significant effects at home and across our region. In 2025–26, conflicts in Europe and the Middle East disrupted global economic, energy and food security. Rapid technological change reshaped how countries compete, cooperate and protect their interests. These pressures caused shocks to spread quickly, testing the resilience of states, economies and institutions.

Across 2025–26, DFAT brought Australia's international engagement together across government. We used diplomacy, trade, development and strategic partnerships to ensure Australia could advance key economic and security interests, defend international rules and norms, and strengthen the region's resilience to future shocks. A more resilient Australia strengthens our region – and a more resilient region strengthens Australia.

Prioritising our region

As a middle power, Australia worked with partners to shape a region that is peaceful, stable and prosperous, where sovereignty is respected and countries can withstand external pressures.

Reinforcing Pacific security and prosperity

As our strategic circumstances shift, our geography continues to shape Australia's risks and opportunities. Nowhere is this more evident than in the Pacific. Together with our Pacific partners, we worked to ensure a stronger, safer and more prosperous Pacific. DFAT continued to play a central role through the whole-of-government Office of the Pacific, coordinating and deploying all arms of statecraft to bolster Australia's influence and position as a partner of choice for the region. We strengthened relationships across the region, including by drawing on the connections that Australia's First Nations peoples have maintained for thousands of years. These connections have opened doors and supported our security, economic and diplomatic outcomes, to the benefit of all Australians and our region.

Over the past year, Australia and Pacific partners took significant steps to deepen and formalise our relationships through new treaties, alliances and partnership arrangements. Australia and Papua New Guinea ratified the Pukpuk Treaty, a mutual defence treaty, and established an alliance in October 2025. We responded to Fiji's request to elevate our strategic partnership with our Prime Ministers signing the Fiji–Australia Vuvale Union Treaty and the Ocean of Peace Alliance on 6 July 2026. These were the first alliances for Papua New Guinea and Fiji, and Australia's third and fourth. We also responded to Vanuatu's request to broaden and deepen our bilateral partnership through the Nakamal Treaty, signed by the Prime Ministers in June 2026. In Naoero,[1] the Commonwealth Bank of Australia launched banking services, delivering on a core commitment under the Nauru–Australia Treaty, which entered into force in September 2025. We gave practical effect to our 'mobility with dignity' commitment under the Australia–Tuvalu Falepili Union through the successful implementation of the Falepili Mobility Pathway, and we commenced negotiations with Tonga and Solomon Islands to elevate our partnerships.

As the region's most comprehensive development, economic and security partner, we demonstrated our ongoing commitment to listening and responding to Pacific priorities. An additional $550 million in funding was allocated to the Australian Infrastructure Financing Facility for the Pacific (AIFFP), bringing it to $4.55 billion to support investment in high-quality, sustainable infrastructure. Every Pacific Islands Forum member was connected to an undersea telecommunications cable by mid-2026, led by the AIFFP. The Pacific Australia Labour Mobility (PALM) scheme helped Australian businesses fill workforce shortages and provided opportunities for Pacific and Timor-Leste workers to develop skills, earn income and support families back home, with 32,645 workers in Australia in June 2026. The Pacific Engagement Visa (PEV) responds to calls from the region for greater access to Australia, our health care, education and economic opportunities. The PEV was delivered in full in 2025–26, with 3,000 visas granted to Pacific and Timor-Leste citizens, strengthening people-to-people links and supporting shared economic growth across the region.

As a founding member of the Pacific Islands Forum, DFAT led Australia's continued investment in regional approaches to support prosperity, stability and security. In September 2025, Prime Minister Albanese joined other Pacific leaders in declaring the Pacific an 'Ocean of Peace', underlining our region's commitment to Pacific-led peace

1 The state formerly known as the Republic of Nauru formally advised the international community in July 2026 that its official name had changed to the Republic of Naoero. Naoero is the traditional spelling of the country's name.

and security. DFAT supported whole-of-government efforts to operationalise the Ocean of Peace Declaration, including the first Pacific Police Ministers Meeting, co-hosted by Australia and Fiji. The Prime Minister joined other Pacific Islands Forum leaders in invoking the Biketawa Declaration, and the department worked regionally and bilaterally to address energy supply risks and inflation shocks.

Expanding Australia's influence in Southeast and South Asia

Southeast Asia is central to Australia's security, prosperity and regional influence. In 2025–26, DFAT strengthened partnerships that support regional stability and give practical effect to Australia's role as a trusted partner. This included the Australia–Indonesia Treaty on Common Security (the Jakarta Treaty), and the *Parseria Foun Ba Era Foun* (New Partnership for a New Era) Joint Declaration with Timor-Leste. Australia and Singapore agreed to an enhanced Comprehensive Strategic Partnership (CSP 2.0) to 2035, setting an ambitious plan for collaboration that reflects our strategic trust. We also celebrated the 80th anniversary of Australia's diplomatic ties with the Philippines, including by expanding our partnership on cyber and critical technology and growing trade and investment.

Australia's economic engagement with Southeast Asia continued to support our prosperity and resilience. In 2025, Australia's two-way trade with Southeast Asian countries totalled a record $197.5 billion, and two-way investment increased to $296.2 billion, supported by implementation of *Invested: Australia's Southeast Asia Economic Strategy to 2040*. Amid global disruptions, economic uncertainty and supply chain pressure, DFAT strengthened Australia's position as a reliable partner on energy security and critical supply chains. We agreed the Protocol on Economic Resilience and Essential Supplies under the Singapore–Australia Free Trade Agreement, and worked with Southeast Asian partners to secure more than 274,000 tonnes of fertiliser for Australian farmers.

In the fifth year of the ASEAN–Australia Comprehensive Strategic Partnership, we deepened our partnership with ASEAN and welcomed Timor-Leste's accession as ASEAN's 11th member, supporting its participation through our $20 million capacity-building program (2022–2029). Australia worked with Southeast Asian partners to identify practical measures to strengthen the region's conflict prevention architecture, as reflected in the ASEAN–Australia Joint Leaders' Statement on Conflict Prevention and Crisis Management in the ASEAN-led regional architecture. The ASEAN–Australia Centre supported dialogue, expertise-sharing and new partnerships by convening business, education, civil society and community groups from Australia and Southeast Asia.

Australia's relationship with India continued to strengthen peace, stability and prosperity in the Indian Ocean and broader Indo-Pacific. DFAT led a significant step-up in cooperation with India on cyber and critical technologies, defence and maritime security, energy, resources, education, skills and sport, including through the fifth anniversary of the Comprehensive Strategic Partnership and Prime Minister Modi's third visit to Australia for the Annual Leaders' Summit in July 2026.

The Centre for Australia–India Relations (CAIR) supported this broader partnership by strengthening India literacy and capability in the business community, deepening public

understanding and policy research on India, and building enduring people-to-people partnerships between Australia and India. CAIR awarded $10.3 million in Maitri grants, fellowships and scholarships to increase cooperation in clean energy, agribusiness, education and skills, tourism and other areas.

Disruptions linked to the Middle East conflict reinforced the importance of free and open maritime trade routes for Australia. Over the past year, we strengthened maritime partnerships across the region to enhance maritime security, preserve the marine environment and uphold the law of the sea.

The Indian Ocean is central to Australia's security and prosperity. More than half of Australia's seaborne exports depart from Indian Ocean ports, and two-thirds of the world's oil shipments cross its major sea lanes. Working closely with India as chair of the Indian Ocean Rim Association, we strengthened the organisation's role as the pre-eminent regional forum, with a focus on improving maritime safety and security. We expanded our maritime cooperation with Maldives, including by providing a Guardian-class patrol boat in April 2026.

Delivering development and humanitarian assistance to strengthen resilience

Australia's development and humanitarian assistance helped partners build resilience in an increasingly complex and uncertain world. In 2025–26, Australia delivered an estimated $5.1 billion in Official Development Assistance (ODA), contributing to a more peaceful, stable and prosperous region. Australia strengthened delivery through the finalisation of 20 Development Partnership Plans setting out agreed joint goals. We also exceeded our gender equality and disability targets and enhanced development transparency.

Australia's development program remained focused where our interests and responsibilities are greatest. With more than 75% of ODA directed to the Indo-Pacific, Australia reinforced our position as a partner of choice. In 2025–26, DFAT delivered a record $2.2 billion in ODA to the Pacific. We supported Pacific-led responses to energy supply disruptions and inflation shocks, bolstered climate resilience and health services, and invested in infrastructure, undersea cables and connectivity. We responded to Pacific priorities by guaranteeing Australian banking services in 8 Pacific island countries.

Australia responded to partner priorities by increasing access to climate finance. From 2020 to 2025, Australia met its international commitments by delivering $3.9 billion in climate finance. This included $1.3 billion for Pacific island countries, supporting the region's call for urgent climate action. In May 2026, Australia ratified the Pacific Resilience Facility, committing $100 million to the Pacific-led and owned facility that will deliver climate finance to Pacific communities.

In Southeast Asia, Australia's development program supported regional resilience, economic security and sustainable growth. Through our $1.28 billion development program, we worked across energy, climate change, combating transnational crime, inclusive and sustainable growth, and human development and resilient communities. We worked with Indonesia, Brunei, Malaysia, Singapore and Vietnam to respond to the most acute energy and food security pressures affecting Southeast Asian partners. Through the Mekong–Australia Partnership, Australia worked with countries of the Mekong subregion

to help overcome transboundary challenges in water management, climate adaptation, combating transnational crime and building closer connections between their economies.

In South Asia, Australia remained a reliable development and humanitarian partner, supporting infrastructure, connectivity and basic needs. Funding through the South Asia Regional Infrastructure Connectivity (SARIC) program ($32 million, 2021–2026) helped mobilise more than $4.9 billion in finance for infrastructure, including for Bhutan's Dorjilung dam, and provided technical assistance. In January 2026, we announced an additional $50 million in humanitarian and basic needs support to the people of Afghanistan, bringing our total support to over $310 million since October 2021. DFAT also delivered the Australian Government's $370 million humanitarian assistance package for displaced Rohingyas and host communities in Bangladesh and Myanmar.

Australia responded quickly to humanitarian need across our region, providing assistance within 48 hours following cyclones, floods and landslides in Papua New Guinea, Solomon Islands, the Philippines, Sri Lanka and Vietnam.

Deepening our relationships

No nation can shape its future alone. Australia and its partners are stronger when they invest in each other's success. In 2025–26, DFAT worked with partners to strengthen relationships that advance Australia's national interests and uphold the internationally agreed rules and norms that have long underpinned our region's stability, security and prosperity.

The United States remains Australia's closest ally and principal strategic partner. Its presence in the Indo-Pacific is critical to the region's strategic balance, and our alliance underpins the security and prosperity of both nations. It expands Australia's strategic options and gives us access to capabilities and technology that Australia could not acquire alone.

In 2025–26, high-level engagement with the United States delivered practical outcomes for Australia, with DFAT leading whole-of-government bilateral engagement. In October 2025, Prime Minister Albanese and President Trump agreed a landmark bilateral Critical Minerals Framework. They committed to develop a Technology Prosperity Deal focused on investment in artificial intelligence (AI), quantum and global technological leadership. Foreign Minister Wong and Deputy Prime Minister Marles held Australia – United States Ministerial Consultations (AUSMIN) with Secretary Rubio and Secretary Hegseth in December 2025, advancing cooperation on strategic financing, economic security and defence.

Australia's trade and investment links with the United States are strong and growing. In 2025, the United States remained Australia's largest source and destination of foreign investment ($3 trillion) and our second-largest trading partner ($158.5 billion in 2025). In response to US trade actions, DFAT led whole-of-government advocacy to the US Administration, underlining Australia's view that US tariffs on Australia were unjustified, inconsistent with the bilateral free trade agreement (FTA) and should be removed. While some sectors were more affected than others, overall Australian exports to the United States increased in 2025. Through the Pax Silica initiative, Australia and the United States worked with regional partners to strengthen supply chain resilience, reduce excessive dependencies and advance trusted technology.

Australia worked patiently and deliberately with China to maintain a stable and constructive relationship with our largest trading partner. DFAT supported direct, high-level government dialogue, including at prime minister and ministerial level. We agreed to expand cooperation on shared interests, including tourism, climate change, steel decarbonisation and people-to-people links. Through its annual competitive grants round, the National Foundation for Australia–China Relations (NFACR) promoted practical cooperation in these sectors, and, with DFAT, helped to improve China literacy and capability across Australian society, to convene dialogues and exchanges, and to support inclusive and resilient Chinese-Australian communities. DFAT's sustained advocacy also helped Australian businesses protect and advance their interests in China.

DFAT clearly and consistently communicated Australia's views to China on bilateral, regional and global issues. This included consular matters, security, defence and access for Australian industry in the Chinese market. We continued to raise areas of difference, including on human rights and foreign interference, and advocated for the rules, norms and freedoms that matter to Australians.

Australia deepened cooperation with trusted partners to strengthen security, economic resilience and supply-chain confidence. Japanese Prime Minister Takaichi's visit to Australia in May 2026 marked 50 years since the signing of the Australia–Japan Basic Treaty of Friendship and Cooperation. The visit delivered significant outcomes, including the first Australia–Japan Joint Declaration on Economic Security Cooperation, a new Strategic Cyber Partnership and joint statements on energy security, critical minerals and defence. With the Republic of Korea, we marked the 65th anniversary of diplomatic relations and announced the Joint Statement on Energy Resource Security to support stable, secure and reliable supplies of diesel and other liquid fuels. We strengthened cooperation with the United Kingdom, including through 20 years of Australia–UK Ministerial Consultations, implementation of the Australia–UK Free Trade Agreement and collaboration on AI, economic security and climate finance. We also deepened collaboration with Canada on critical minerals, defence and security cooperation through Prime Minister Carney's visit to Australia in March 2026.

We strengthened our relationship with key EU member states, including Germany, agreeing to cooperate more closely on economic resilience, defence and security, and strengthening the multilateral system. With the European Union, we agreed a new Security and Defence Partnership to tackle shared security challenges and to pursue meaningful, mutually beneficial defence industry collaboration. Australia also concluded treaty negotiations on association to Horizon Europe, the European Union's flagship research and innovation program, worth approximately $155 billion.

Australia continued its steadfast support for Ukraine and its people in the face of Russia's ongoing and brutal invasion. In addition to announcing over $200 million in military and other assistance to Ukraine, we worked closely with partners to provide meaningful diplomatic support and constrain Russia in various UN and regional bodies. Australia continued to impose costs on Russia, including sanctioning a further 300 entities, individuals and shadow fleet vessels aiding Russia's war, bringing the total to more than 1,900.

The Quad continued to deliver practical cooperation that supports regional resilience. In 2025–26, Australia worked with India, Japan and the United States through the Quad to address shared regional challenges. Quad partners announced the Quad Critical Minerals Initiative, the Indo-Pacific Maritime Surveillance Collaboration Initiative, a pilot for port infrastructure in Fiji through the Quad Ports of the Future Partnership, and the Quad initiative on Indo-Pacific Energy Security. These initiatives demonstrate the Quad's capacity to deliver tangible benefits for Indo-Pacific countries and Quad partners.

AUKUS remains central to Australia's sovereign defence capability and long-term security. Through our trilateral partnership with the United Kingdom and United States, we worked to accelerate the development and deployment of nuclear-powered submarine capability and advanced defence technologies under AUKUS Pillar I and Pillar II. This will help build the industrial and workforce capabilities Australia will need in the decades ahead.

Protecting Australia's interests within multilateral institutions

A strong multilateral system supports Australia's sovereignty, agency and prosperity by enabling cooperation on shared challenges. In 2025–26, that system faced sustained pressure from concurrent crises and resource constraints. Australia worked to protect the system's essential functions and drive reforms to improve efficiency, reduce duplication and strengthen financial sustainability. We helped to launch reform of the World Trade Organization (WTO), which underpins international trade rules that provide stability and predictability for Australian exporters.

We worked to ensure Pacific priorities and the perspectives of Small Island Developing States shaped multilateral reform. The COP31 Pacific Partnership strengthened regional cooperation on climate priorities, including keeping the 1.5 °C temperature goal of the Paris Agreement within reach, improving access to finance, recognising the links between the ocean and climate, and elevating Pacific climate leadership.

Australia demonstrated global leadership in protecting humanitarian workers by launching the Declaration for the Protection of Humanitarian Personnel at the United Nations, with 132 signatories representing more than two-thirds of all UN member states. As a top donor to the International Committee of the Red Cross and the UN Peacebuilding Fund, and a member of the Peacebuilding Commission, Australia remained committed to multilateral efforts to prevent conflict, strengthen resilience and support peaceful, inclusive recovery. In June 2026, Australia launched the world's first Policy Guidance for Effective National Prevention Strategies to help countries develop their own plans for peace and resilience – tackling the drivers of conflict and fragility.

At the 80th United Nations General Assembly (UNGA) in September 2025, Australia, alongside Canada and the United Kingdom, recognised the State of Palestine, reaffirming our commitment to a two-state solution in which Israelis and Palestinians can live side by side in peace and security.

Australia remained a reliable humanitarian partner, acting quickly to protect those most in need. In addition to responses in our region, Australia increased humanitarian assistance for Gaza, Lebanon and Syria. We also supported civilians affected by conflict in Sudan and the Ebola outbreak in East Africa.

Strengthening Australia's prosperity and resilience

Australia's prosperity depends on open, predictable and resilient trade. Geostrategic competition, economic security concerns, vulnerabilities in global supply chains, the energy transition and rapid technological change are reshaping global trade.

These pressures are straining the institutions and international rules that have underpinned Australia's security and prosperity for decades. Growing tensions and conflict in the Middle East have disrupted trade routes and supply chains, and shown how quickly pressure on open trade can affect access to essential goods.

Rapid advances in AI in 2025–26 created new economic opportunities and sharpened competition over the technologies, infrastructure and supply chains underpinning them. DFAT led Australia's international engagement on AI to advance Australia's economic and security interests, including deepening cooperation with the United States and United Kingdom. Across the Indo-Pacific, DFAT supported responsible AI adoption to promote innovation, growth and regional prosperity.

Opening new opportunities for trade and investment

In 2025–26, DFAT helped open new opportunities for Australian exporters and investors to diversify, while safeguarding Australia's prosperity and strengthening our resilience to shocks. Despite global disruptions, the value of Australia's total trade in 2025 reached a record $1.3 trillion.

During a momentous visit by European Commission President Ursula von der Leyen, Australia secured significant new market access through concluding the Australia – European Union (EU) Free Trade Agreement. The landmark trade deal, announced in March 2026 by Prime Minister Albanese and Trade and Tourism Minister Farrell with their European Commission counterparts, will allow 97.8% of the current value of Australian exports to enter the European Union duty free as soon as the agreement enters into force. It will deliver new opportunities for Australian industries, eliminate most tariffs on Australian goods exports to the European Union, strengthen market access for Australia's services sector and provide a framework to facilitate more EU investment into Australia.

These agreements expand Australia's trade options and reduce exposure to disruption in any single market. Building on Australia's existing network of FTAs, once the FTA with the European Union enters into force, Australia will have FTAs with economies that cover around 88% of the value of our total two-way trade, up from 79%. The Australia – United Arab Emirates Comprehensive Economic Partnership Agreement, which entered into force in October 2025, will also strengthen two-way trade and investment links and provide a gateway to the Gulf for Australian businesses.

DFAT worked through international institutions to strengthen the rules that underpin open and predictable trade. In November 2025, Australia chaired the Ninth Commission Meeting of the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP). As chair, Australia led the conclusion of the first General Review of the agreement and oversaw inaugural trade and investment dialogues with ASEAN and the European Union. Australia

also secured agreement to the Birrarung Statement, supporting greater participation by Indigenous Peoples in international trade and investment. At the WTO Ministerial Conference in March 2026, Australia co-led 67 members to adopt the WTO E-Commerce Agreement interim arrangements, which will constitute the first global digital trade treaty.

Building economic resilience and security

As the international trade landscape shifts, Australia's ability to anticipate change, withstand disruption and respond effectively is critical to our economic and strategic interests. Across 2025–26, DFAT led whole-of-government economic security efforts to secure access to the goods, resources and markets that underpin Australia's prosperity, including liquid fuels.

In response to the Middle East crisis, DFAT worked across the Australian Government to stand up the Fuel and Fertiliser Security Facility, managed by Export Finance Australia, to shore up Australia's fuel and fertiliser supplies. DFAT also strengthened Australia's fuel security by negotiating joint approaches on energy with Japan, the Republic of Korea, Malaysia, Singapore and Brunei, giving the market confidence that fuel would continue to arrive in Australia. We worked with industry and regional partners such as Indonesia, Singapore, Malaysia and Brunei to strengthen Australia's fuel and fertiliser security, including through leader-level commitments.

DFAT also established forward-looking initiatives with key partners to strengthen supply chain resilience, industry engagement, risk assessment, mitigation and strategic finance. These included the Australia–Japan Joint Declaration on Economic Security Cooperation, continued engagement with ASEAN partners through the ASEAN Geoeconomics Group and participation in 1.5 track workshops. Dialogues on economic security with the European Union, Germany, France and the Netherlands raised awareness of these issues in Europe.

DFAT worked with international partners to strengthen and diversify critical minerals supply chains. We negotiated Australia's inclusion in the G7 Critical Minerals Resilience and Production Alliance and agreed the Critical Minerals Framework with the United States in October 2025. As a result of our advocacy and negotiation, over $5 billion in financing support has been mobilised for Australian critical minerals projects under the framework. This includes the government's equity investment in the Alcoa–Sojitz Gallium Recovery Project alongside the US and Japanese governments, creating a diversified supply chain for this strategically important mineral.

Supporting Australians and Australia's global presence

Australians rely on DFAT in moments of crisis and for services that connect them to the world. In 2025–26, DFAT responded to major crises, maintained a secure Australian Government presence overseas and delivered the consular and passport services Australians rely on.

The Middle East crisis response was one of DFAT's largest coordinated consular responses. More than 18,000 Australians registered online seeking assistance. More than 12,600 Australians departed the crisis area on commercial flights, which DFAT supported through

airline advocacy and direct communication. A further 103 Australians were assisted to depart crisis-affected areas by bus.[2] Australia's global network delivered support at scale. More than 750 staff in Canberra and overseas contributed to the response, including personnel at 12 posts, Crisis Response Teams deployed to the region, and staff in DFAT's Crisis Centre, Emergency Call Unit and Consular Emergency Centre. Together, they helped Australians access timely assistance and information during significant instability. The Smartraveller website recorded 30.5 million views, and more than 630,000 subscribers received trusted travel advice and crisis updates.

Security challenges and regional tensions placed significant pressure on Australia's overseas presence. DFAT managed complex operational and security risks and safeguarded the wellbeing of employees and families serving overseas. The department suspended operations in Tehran, relocated posted staff from Ramallah to Amman and temporarily evacuated staff and families across the Middle East. Australia-based and locally engaged staff showed professionalism, resilience and commitment in complex, high-risk and rapidly changing circumstances.

DFAT continues to prioritise international crisis response, including convening government partners, as demonstrated through Australia's response to the devastating floods in Nepal and Tibet, China, which occurred in August 2026.

Delivering trusted consular and passport services

While DFAT is often most visible during major crises, millions of Australians travelling overseas rely on the department's services every year. In 2025–26, the department managed more than 29,000 consular cases, providing support around the clock. From missing persons, arrests and deaths overseas to child welfare matters, natural disasters and civil unrest, consular staff provided timely, professional and compassionate assistance.

The Australian Passport Office maintained high levels of service delivery in 2025–26, with 90% of customers satisfied with their passport service experience. It improved customer communications, application forms and guidance material to make passport information easier for Australians to understand and access. The office issued more than 8,500 passports each day and met 99.8% of requests for 2-day and 5-day processing, maintaining confidence in Australia's secure and reliable passport system.

Building a future-ready DFAT

DFAT's ability to deliver for government depends on the strength of its people, systems and enabling capabilities. New technologies, evolving security challenges and growing demands on government require a department that can adapt and deliver at pace.

In 2025–26, DFAT strengthened the workforce capabilities, policies and systems that support delivery across its global network. The department implemented the DFAT People

2 In this context, Australians includes Australian citizens, permanent residents, and eligible immediate family members who have the right to enter Australia.

Strategy 2025–2028, developed a department-wide Workforce Planning Framework and continued to invest in leadership programs, compliance, process improvement and automation. These initiatives improved DFAT's ability to anticipate workforce needs, address capability risks and align workforce decisions with strategic priorities.

Strong governance and integrity underpin DFAT's effectiveness across its global network. In 2025–26, the department expanded access to integrity education, delivered targeted outreach and training, strengthened conflict-of-interest management and reinforced a culture of integrity.

DFAT continued to build a safe, respectful and inclusive workplace where staff are valued and have equitable access to opportunities. The department made strong progress under its Stretch Reconciliation Action Plan (RAP) 2024–2027 and Inclusion, Equity and Diversity Strategy 2024–2027. In 2025–26, DFAT completed or partially completed 88 of 91 RAP actions, and more than 1,500 staff completed First Nations cultural competency training. The department reduced the median gender pay gap to 3.3% and improved policies and support for staff with disability. It also implemented policy changes to better support LGBTQIA+ staff and family members. In 2025–26, 24% of DFAT staff identified as being from a culturally and linguistically diverse background, reflecting the contemporary Australia we serve and represent.

A future-ready department also depends on reliable and secure technology. In 2025–26, DFAT modernised systems supporting its overseas network, making services more reliable, secure and accessible. The department upgraded the International Communications Network, which connects Australia's embassies, high commissions and consulates and supports critical services, including passports, consular assistance and emergency support. DFAT also improved emergency communications overseas, strengthening its ability to stay connected and respond quickly during crises and local disruptions. In early 2026, DFAT established the Office of Data Analytics and Artificial Intelligence. The department appointed a DFAT Chief Data and Artificial Intelligence Officer to lead the implementation of the Data Strategy 2026–29 and AI Strategy 2026–27, including rolling out advanced AI capabilities and fit-for-purpose training across the department. Together, these improvements protected critical systems, kept posts connected and provided more reliable support to Australians around the world.

Australia will continue to face complex challenges in the years ahead. DFAT will continue to advance Australia's interests, support Australians wherever they are and help shape a peaceful, stable and prosperous region. That will require sustained effort to invest in the region, strengthen Australia's relationships, defend the rules that protect our interests, and strengthen resilience to future shocks.

Jan Adams AO PSM
Secretary

Departmental overview

The purpose of the Department of Foreign Affairs and Trade (DFAT) is to make Australia stronger, safer and more prosperous, to provide timely and responsive consular and passport services, and to ensure a secure Australian Government presence overseas. As defined in the DFAT Corporate Plan 2025–26, DFAT delivers its purpose through our 3 outcomes and 6 key activities.

The department's structure supports delivery of its purpose and core functions. The Secretary leads 7 strategic groups, each headed by a deputy secretary (Figure 1.1), including the Office of the Pacific and the Office of Southeast Asia. DFAT's people and global network are central to its ability to deliver for government. Staff in Australia and across an overseas network of 123 posts in 85 countries of resident accreditation, including 9 Austrade-managed posts, work to advance the department's objectives.

The structure of the Foreign Affairs and Trade portfolio as at 30 June 2026 is shown in Figure 1.2. Each entity has its own purpose and reports on its performance in its own annual report.

The Corporate Plan 2025–26 set out how DFAT would deliver its purpose in a challenging and complex international operating environment. It described the department's operating context, capabilities, risk management approach and performance framework. The department's outcomes were presented in the Portfolio Budget Statements 2025–26, each with related programs.[3]

The Corporate Plan 2025–26 sets out the 13 performance measures used to assess delivery against DFAT's purpose and outcomes during the reporting period. The Portfolio Budget Statements 2025–26 presented 12 performance measures, with an additional performance measure (measure 4) added in the Corporate Plan 2025–26. The annual performance statements in Chapter 2 provide an assessment of performance in 2025–26.

Figure 1.3 shows how DFAT's purpose, outcomes, key activities and performance measures connect to annual performance reporting, supported by the department's values, capabilities and risk settings.

Accountable authority

Ms Jan Adams AO PSM, as Secretary of the department, was the accountable authority throughout the reporting period.

3 The 2025–26 programs for which DFAT has responsibility, by outcome, are as follows: Outcome 1 – 1.1 Foreign affairs and trade operations; 1.2 Official development assistance; 1.3 Official development assistance – multilateral replenishments; 1.4 Payments to international organisations; 1.5 New Colombo Plan – transforming regional relationships; 1.6 Public information services and public diplomacy; 1.8 Nuclear-powered submarine program; Outcome 2 – 2.1 Consular services; 2.2 Passport services; and Outcome 3 – 3.1 Foreign affairs and trade security and IT; 3.2 Overseas property.

Figure 1.1: Department of Foreign Affairs and Trade organisational chart, at 30 June 2026



Figure 1.2: Foreign Affairs and Trade portfolio structure, at 30 June 2026



1 Dr Austin commenced in his acting position in October 2025.

2 Mr Mack was appointed to the position in December 2025. He was preceded in the role by Ms Phillipa Harrison, who departed the position in August 2025.

Figure 1.3: DFAT on a page, 2025–26



Chapter 2

Report on performance



Our purpose, outcomes and key activities

The purpose of the Department of Foreign Affairs and Trade (DFAT) is to make Australia stronger, safer and more prosperous, to provide timely and responsive consular and passport services, and to ensure a secure Australian Government presence overseas.

As set out in the DFAT Corporate Plan 2025–26, we achieve our purpose by delivering our 3 outcomes and 6 key activities (Figure 2.1).

Figure 2.1: DFAT's outcomes and key activities, 2025–26

Outcome 1	**Portfolio Budget Statements 2025–26** The advancement of Australia's international strategic, security and economic interests, including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities
Key activity 1	Negotiate and advocate internationally and provide international policy advice
Key activity 2	Deliver international development and humanitarian assistance
Key activity 3	Advocate within multilateral institutions
Outcome 2	**Portfolio Budget Statements 2025–26** The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas
Key activity 4	Deliver consular services
Key activity 5	Deliver passport services
Outcome 3	**Portfolio Budget Statements 2025–26** A secure Australian Government presence overseas through the provision of security services and information and communications technology infrastructure, and the management of the Commonwealth's overseas property estate
Key activity 6	Manage the Australian Government's overseas network

Annual performance statements

Statement of preparation

As the accountable authority of the Department of Foreign Affairs and Trade, I am pleased to present the department's 2025–26 annual performance statements, as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

In my opinion, the annual performance statements accurately present the entity's performance in the reporting period and comply with subsection 39(2) of the PGPA Act.

In accordance with section 16F of the Public Governance, Performance and Accountability Rule 2014, these statements report on our performance in the year ended 30 June 2026, assessed against the purpose, key activities and performance measures published in our Corporate Plan 2025–26 and the relevant part of the Foreign Affairs and Trade Portfolio Budget Statements 2025–26.



Jan Adams AO PSM
Secretary

15 September 2026

Overview of results

DFAT's annual performance statements report on the period from 1 July 2025 to 30 June 2026. The statements provide an assessment of the department's performance against the performance measures and targets as set in the Corporate Plan 2025–26 and Foreign Affairs and Trade Portfolio Budget Statements 2025–26.[4] Overall, DFAT performed well, fully achieving 10 of 13 performance measures with 1 measure substantially achieved and 2 measures partially achieved. Table 2.1 provides an overview of results against our 6 key activities. Table 2.2 provides a summary across all outcomes, key activities and measures. A detailed analysis against each performance measure is on pages 24–90.

Table 2.1: Overview of performance results across 6 key activities, 2025–26

Key activity	Achieved	Substantially achieved	Partially achieved	Not achieved
1. Negotiate and advocate internationally and provide international policy advice	4	–	1	–
2. Deliver international development and humanitarian assistance	1	–	–	–
3. Advocate within multilateral institutions	1	–	1	–
4. Deliver consular services	1	–	–	–
5. Deliver passport services	2	–	–	–
6. Manage the Australian Government's overseas network	1	1	–	–
Total	**10**	**1**	**2**	**–**

Performance ratings

In 2025–26, we assessed our performance using 4 ratings, outlined below.

Each measure includes specific definitions, provided in the analysis on pages 24–90:

- Achieved
- Substantially achieved
- Partially achieved
- Not achieved.

4 Department of Foreign Affairs and Trade (DFAT), *Corporate Plan 2025–26*, DFAT, August 2025; DFAT, *Portfolio Budget Statements 2025–26: Foreign Affairs and Trade portfolio*, DFAT, March 2025. Table 2.17 on pages 91–97 provides a summary of the changes made to measures and targets throughout the period.

Table 2.2: Performance results summary across 3 outcomes, 6 key activities and 13 measures, 2025–26

Outcome 1

The advancement of Australia's international strategic, security and economic interests, including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities

Key activity 1: Negotiate and advocate internationally and provide international policy advice	
Measure 1: DFAT's diplomatic efforts support favourable foreign affairs and trade policy outcomes for Australia	**Achieved**
Target: Three case studies demonstrate performance:[1]	Achieved
1. Implementing the Nauru–Australia Treaty	Achieved
2. Increasing Australia's trade and investment ties with Indonesia through Australia's Business Champion for Indonesia	Achieved
3. Enhancing Australia's cooperation with India through implementation of the *New Roadmap for Australia's Economic Engagement with India*	Substantially achieved
Measure 2: The New Colombo Plan contributes to young Australians' Indo-Pacific knowledge, capability and connections[1]	**Achieved**
Target 1: 300 Australian university undergraduates awarded a New Colombo Plan scholarship to study in the Indo-Pacific region.[1]	Achieved
Target 2: 15% of the Australian university undergraduates awarded under the New Colombo Plan have a planned language-learning component(s) for scholarships, semester and mobility programs.[1]	Achieved
Measure 3: Australia's standing in the region is enhanced through DFAT's public diplomacy	**Achieved**
Target: A case study on growing Australia's sports partnerships with Papua New Guinea demonstrates performance.[1]	Achieved
Measure 4: DFAT's sanctions and foreign arrangements functions demonstrate the principles of regulator best practice[1]	**Partially achieved**
Target 1: 100% of sanctions compliance matters finalised in the reporting period applied a graduated risk-based approach.[1]	Not achieved
Target 2: At least 85% of arrangements notified to the Foreign Arrangements Scheme are in scope.[1]	Achieved
Measure 5: Australia's treaty obligations are met under Australia's Comprehensive Safeguards Agreement and Additional Protocol to the satisfaction of the International Atomic Energy Agency	**Achieved**
Target: The International Atomic Energy Agency (IAEA) grants a broader conclusion[2] for Australia, confirming Australia's compliance with its Comprehensive Safeguards Agreement and Additional Protocol treaty obligations.	Achieved

(continued)

Table 2.2 (continued): Performance results summary across 3 outcomes, 6 key activities and 13 measures, 2025–26

Key activity 2: Deliver international development and humanitarian assistance	
Measure 6: The development program is effective, efficient and responsive	**Achieved**
Target: At least 85% of investments are assessed as satisfactory on both effectiveness and efficiency criteria in the investment monitoring report (IMR) process.	Achieved
Key activity 3: Advocate within multilateral institutions	
Measure 7: Australia's payments to multilateral development organisations generate collective action on issues impacting Australia	**Partially achieved**
Target: Mandatory payments to multilateral development institutions are paid on time.	Partially achieved
Measure 8: International organisations reflect Australian interests and values when addressing global challenges	**Achieved**
Target: Three focus areas demonstrate Australia's influence and engagement in international institutions:	Achieved
1. Delivery of planned strategic objectives for the United Nations General Assembly (UNGA) High-Level Week	Achieved
2. Election of Australian multilateral candidatures	Achieved
3. Delivery of the UN Junior Professional Officer (JPO) Program	Achieved
Outcome 2 The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas	
Key activity 4: Deliver consular services	
Measure 9: Australians have access to consular information and services, including in times of crisis	**Achieved**
Target 1: 100% of destination-specific travel advisories reviewed biannually for posts in a volatile risk environment and where there are elevated Australian interests. 100% of destination-specific travel advisories reviewed annually for all other posts.[1]	Achieved
Target 2: 100% of posts certify annually that crisis and contingency planning is in place for all locations of accreditation.[1]	Achieved

(continued)

Table 2.2 (continued): Performance results summary across 3 outcomes, 6 key activities and 13 measures, 2025–26

Key activity 5: Deliver passport services	
Measure 10: Australian passports are processed efficiently	**Achieved**
Target 1: 95% of travel documents[3] are available within 6 weeks of lodgement.[1]	Achieved
Target 2: 98% of priority passports are processed within 2 business days.	Achieved
Target 3: 98% of fast-track passports are processed within 5 business days.	Achieved
Target 4: Travel document processing efficiency is greater than or equal to 90% of the agreed benchmark.	Achieved
Measure 11: Customers are satisfied with passport services	**Achieved**
Target: 85% satisfaction rate overall from customer surveys.	Achieved
Outcome 3 A secure Australian Government presence overseas through the provision of security services and information and communications technology infrastructure, and the management of the Commonwealth's overseas property estate	
Key activity 6: Manage the Australian Government's overseas network	
Measure 12: Australian Government staff, information and assets overseas are protected through appropriate risk-focused security measures	**Substantially achieved**
Target 1: DFAT achieves the set security performance standards across a majority of its posts in the areas of compliance, culture and responsiveness to incidents.	Achieved
Target 2: DFAT delivers the Overseas Resilience to Cyber Activities program to 80% of posts selected through its annual risk-based planning process.[1]	Substantially achieved
Measure 13: The overseas property estate is effectively maintained and fit for purpose	**Achieved**
Target 1: At least 80% satisfaction rating with the performance of the outsourced property service provider and the Overseas Property Office.	Achieved
Target 2: Annual reinvestment in the DFAT portfolio of a minimum of 2% of the building asset value.	Achieved
Target 3: At least 90% of the owned property estate planned and preventative maintenance program is completed as per the agreed schedule.	Achieved

1 Measure and/or targets were revised throughout the reporting period. See Table 2.17 on pages 91–97 for details.

2 The IAEA can draw the 'broader conclusion' for a state as a whole that 'all nuclear material remains in peaceful activities'. This is a more expansive assessment for a state than the IAEA's narrower assessment category that 'declared nuclear material remains in peaceful activities'.

3 'Travel documents' refers to official documents that allow a person to travel internationally, including passports, certificates of identity, convention travel documents and documents of identity.

Performance results for Outcome 1

Outcome 1: The advancement of Australia's international strategic, security and economic interests, including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities

Key activity 1: Negotiate and advocate internationally and provide international policy advice

Measure 1: DFAT's diplomatic efforts support favourable foreign affairs and trade policy outcomes for Australia	
Overall performance	**Achieved**
Target and results	**Target**: Three case studies demonstrate performance. 1. Implementing the Nauru–Australia Treaty **Achieved** 2. Increasing Australia's trade and investment ties with Indonesia through Australia's Business Champion for Indonesia **Achieved** 3. Enhancing Australia's cooperation with India through implementation of the *New Roadmap for Australia's Economic Engagement with India* **Substantially achieved**
Methodology	We used an evaluative approach to assess how effectively the department delivered intended outcomes and responded to a changing operating environment. We examined each case study to identify lessons and trends as part of continuous improvement in our diplomatic efforts.
Data sources	A range of primary and secondary sources, including reporting cables, briefings and speeches.
PBS and corporate plan references	Portfolio Budget Statements 2025–26, pages 36–37 Corporate Plan 2025–26, pages 13–14 Portfolio Budget Statements 2026–27, pages 34–35
Measure type	Qualitative; effectiveness

Table 2.3: Performance achieved over time for measure 1, 2023–24 to 2025–26

Performance target	2023–24 result	2024–25 result	2025–26 result
Case studies demonstrate performance*	**Measure: Partially achieved** Resolve trade impediments with China **Partially achieved** Climate change and energy transition **Achieved** Implementing Australia's Comprehensive Strategic Partnership with India **Achieved** Expanding the Pacific Australia Labour Mobility scheme **Partially achieved** Implementing *Invested: Australia's Southeast Asia Economic Strategy to 2040* **Partially achieved** Providing support to Ukraine **Achieved**	**Measure: Substantially achieved** Upgraded relationship with Vietnam **Substantially achieved** Upgraded relationship with the Philippines **Substantially achieved** Resolution of the trade impediments with China on Australian live rock lobster exports and red meat **Achieved** Deliver a New Roadmap for Economic Engagement with India **Substantially achieved** Advocate for an enduring Australian banking presence in the Pacific, and support the World Bank to develop a regional banking solution **Substantially achieved** Implement 2024–25 Australia–France Roadmap deliverables **Partially achieved**	**Measure: Achieved** Implementing the Nauru–Australia Treaty **Achieved** Increasing Australia's trade and investment ties with Indonesia through Australia's Business Champion for Indonesia **Achieved** Enhancing Australia's cooperation with India through implementation of the *New Roadmap for Australia's Economic Engagement with India* **Substantially achieved**

* DFAT uses a purposive sampling technique to identify an appropriate number of case study topics for each reporting period. This includes developing a comprehensive list of potential topics, shortlisting representative topics, and seeking approval from an internal governance committee. Topics are selected to provide a fair representation of DFAT's efforts to achieve foreign affairs and trade policy outcomes for Australia. As DFAT's operations are primarily focused on the Indo-Pacific, most case studies will assess activities focused on Australia's interests in the region, while also reflecting Australia's diversification and partnerships agenda.

Overall analysis

We rate our overall performance against this measure as achieved. Two case studies fully achieved their intended outcomes. A third was substantially achieved, with a minor administrative delay, although the key deliverables underpinning the outcome were delivered. We assessed that this administrative matter was not material to the overall result of the measure. Together, the case studies demonstrate the breadth and effectiveness of DFAT's diplomatic efforts in advancing Australia's foreign affairs and trade policy interests.

In 2025–26, foreign affairs and trade policy outcomes were pursued in a more contested and volatile environment, shaped by strategic competition, increased conflict, global economic shifts, disrupted supply chains, and technological transformation. Despite uncertainty, the department continued to deliver Australia's national interests. Through effective diplomatic tradecraft, DFAT worked to shape a more peaceful, stable and prosperous Indo-Pacific region, including through:

- relationship management and representation with foreign governments and stakeholders
- negotiation of agreements across economic and trade, strategic and security interests
- resolution of trade impediments and barriers affecting business
- management of events, meetings and dignitary visits that enable representation of Australian interests
- whole-of-government coordination and domestic stakeholder engagement, including in the states and territories, to ensure Australia's interests are represented consistently and that domestic stakeholder views inform policymaking
- engagement in international, regional and multilateral forums such as the United Nations (UN), World Trade Organization (WTO), Pacific Islands Forum (PIF) and Association of Southeast Asian Nations (ASEAN)
- protocol services for foreign dignitaries
- soft power activities such as public diplomacy and media engagement
- financial management of programs and partnerships
- geopolitical, strategic, economic and security analysis and advice to government
- core business of the public service – such as ministerial briefing and ministerial correspondence
- reputational risk management.

Since 2023–24, this measure has used new and continuing case studies to demonstrate the impact of DFAT's diplomatic efforts, including strengthening and diversifying partnerships, implementing strategies and roadmaps, and advancing Australia's economic and trade interests. While reflecting DFAT's global engagement, the measure focuses primarily on the Indo-Pacific, where Australia's security, prosperity and strategic interests are most directly engaged. Accordingly, over time most case studies are expected to assess activities that support Australia's interests in the region while also reflecting Australia's diversification and partnership agenda. The case studies illustrate DFAT's contribution to advancing government objectives across a range of policy areas over time.

Case studies

Case study 1: Implementing the Nauru–Australia Treaty

The Nauru–Australia Treaty serves our shared interests in supporting a peaceful, stable and prosperous Pacific. The treaty, signed by leaders on 9 December 2024, entered into force following the completion of domestic processes and an exchange of diplomatic notes between Naoero[5] and Australia on 19 September 2025, elevating our longstanding relationship to an integrated economic, social and security partnership. Australia, through DFAT, is providing $100 million over 5 years in direct budget support for Naoero to invest in economic resilience – supporting an ongoing banking presence and delivering a $40 million security uplift package to support Naoero's policing and security needs. The treaty supports Naoero's resilience and provides a more stable and better future for Naoero and its citizens.



The Nauru–Australia Treaty entered into force through an exchange of third party notes. Then High Commissioner Matthew Barclay (right) participated in the ceremony in Naoero with President of the Republic of Naoero, His Excellency the Hon David WR Adeang MP (centre) and Vice President, the Hon Lionel Rouwen Aingimea MP (left), in September 2025. Credit: DFAT

5 The state formerly known as the Republic of Nauru formally advised the international community in July 2026 that its official name had changed to the Republic of Naoero. Naoero is the traditional spelling of the country's name.

Intended favourable outcome

In 2025–26, DFAT aimed to achieve the favourable outcome of elevating Australia's relationship with Naoero to an integrated economic, social and security partnership. Central to this outcome is the entry into force of the treaty to enable the implementation of key commitments, including:

- establishing a joint committee and convening at least one meeting each year – as the primary governance mechanism under the treaty – to progress with Naoero our mutual commitments
- disbursing budget support measures, in support of Naoero's long-term economic resilience, in line with our commitment to provide $100 million over 5 years
- deepening and expanding security cooperation with Naoero, based on mutual consultation and consent, including implementation of a security uplift program ($40 million over 5 years)
- supporting the Commonwealth Bank of Australia to establish a banking presence in Naoero.

Result

DFAT has **achieved** the intended favourable outcome of this case study. The treaty formally entered into force on 19 September 2025 after both parties completed domestic treaty-making processes. A joint committee was established as the formal governance and dispute forum, with appropriate senior-level representation nominated from both parties. Budget support for the 2025–26 financial year was provided on 21 August 2025 through a mechanism agreed with the Government of Naoero. Australia supported Naoero to develop its first National Security Strategy, which was launched by President David Adeang on 6 November 2025. The Commonwealth Bank of Australia launched banking services and a physical presence in Naoero on 18 August 2025.

Analysis

The entry into force of the Nauru–Australia Treaty in September 2025 reaffirmed Australia's commitment to being Naoero's largest economic, security and development partner, in support of a more peaceful, stable and prosperous region.

In 2025–26, 8 formal joint committee meetings were held between senior Australian and dei-Naoero officials, providing ongoing strategic oversight of the treaty, including implementation of the security uplift, budget support, ongoing banking services, and discussion of mutual obligations. DFAT worked closely with dei-Naoero counterparts to deliver secretariat services to the joint committee and ensure quick consideration of issues

and formal communication of decisions. DFAT has progressed work to establish a treaty implementation office within the Government of Naoero to enable deeper engagement with dei-Naoero stakeholders.

On budget support, DFAT and dei-Naoero officials agreed through in-country consultations that the Nauru Intergenerational Trust Fund would be utilised as the primary vehicle for Australia's budget support payments to Naoero under the treaty for 2025–26, in line with the purpose of the trust fund to provide a source of revenue for investments in education, health, the environment and infrastructure. DFAT delivered the $20 million budget support payment for 2025–26 to the trust fund in August 2025.

Under the treaty, DFAT continued to deepen its security engagement with Naoero by working closely with dei-Naoero officials to identify Naoero's capability needs and evolving security requirements, including through the development of the country's first National Security Strategy. The strategy was developed using technical assistance provided under the treaty's security uplift and was launched by President Adeang in Naoero in November 2025. The strategy provides the basis for Australia's implementation of the treaty's security uplift. DFAT is prioritising aircraft rescue, firefighting and emergency services vehicles, border security, and plans to refurbish Naoero's fire station, and is providing ongoing support to the Naoero Police Force.

The launch of the Commonwealth Bank of Australia (CBA) in Naoero in August 2025 by Assistant Minister for Pacific Island Affairs, Senator the Hon Nita Green, along with President Adeang, signalled our commitment to support Naoero's economic resilience and enabled Naoero's ongoing access to banking services and the international financial system. DFAT continues to work closely with the Government of Naoero to support CBA's ongoing operations in line with the treaty. This milestone will work to protect Naoero from economic volatility by enabling governments and businesses to trade, invest and grow.

Signing, entry into force and implementation of the Nauru–Australia Treaty has elevated the deep, enduring bilateral relationship between Australia and Naoero. The treaty has fostered expanded people-to-people connections, and delivered on its core priorities of enduring banking services, security uplift and budget support. Through treaty processes, DFAT has strengthened engagement with dei-Naoero at all levels, reinforcing Australia's status as Naoero's economic, security and development partner of choice.

Case study 2: Increasing Australia's trade and investment ties with Indonesia through Australia's Business Champion for Indonesia

Indonesia is one of Australia's closest and most important partners. Its continued economic growth creates major opportunities for Australian businesses and investors. As Indonesia grows towards becoming one of the world's largest economies by 2040, Australia is working to strengthen trade and investment ties now.

The Australian Government's *Invested: Australia's Southeast Asia Economic Strategy to 2040* (*Invested*), launched in September 2023, sets out a plan to deepen Australia's economic engagement with Southeast Asia. As part of this strategy, the government appointed 10 Australian business champions: senior business leaders who work with government and industry to promote trade and investment with Southeast Asian economies. Business champions reinforce key *Invested* initiatives, including the investment deal teams, the Australia – Southeast Asia Business Exchange program and the Landing Pads program.[6]



L–R: Indonesian Ambassador to Australia, Dr Siswo Pramono; Australia's Business Champion for Indonesia, Professor Jennifer Westacott AC; Australian Ambassador to Indonesia, Rod Brazier; and Chairman of the Indonesian Business Council, Arsjad Rasjid, exchange copies of *Invested: Indonesia to 2040: Opportunities and Pathways for Australian Investors* in February 2026. Credit: Australian Embassy, Jakarta

6 DFAT, *Implementing Invested: Australia's Southeast Asia Economic Strategy to 2040*, DFAT website, n.d., accessed 28 August 2026.

Professor Jennifer Westacott AC was appointed Business Champion for Indonesia in March 2024 and continued in the role throughout 2025–26. Professor Westacott supports stronger commercial links by connecting Australian businesses with Indonesian counterparts, investors and government decision-makers. Since being appointed, Professor Westacott has made 8 official visits to Indonesia, including leading 7 business delegations. Four of these visits took place during this reporting period.

This case study demonstrates how DFAT's support for Professor Westacott's role as Business Champion helped foster an environment conducive to increased bilateral trade and investment with Indonesia. During 2025–26, this support included business missions to Indonesia and engagements with government and private sector stakeholders in both countries. In the DFAT Annual Report 2023–24, the department reported on its performance against the implementation of *Invested*, including the appointment of business champions to 10 countries covered in the strategy.

Intended favourable outcome

In 2025–26, DFAT aimed to achieve the favourable outcome of building a larger and better-informed network of businesses, investors and policymakers in Australia and Indonesia through its support of Australia's Business Champion for Indonesia.

Result

DFAT has **achieved** the intended favourable outcome of this case study. Its support for the Business Champion helped expand and strengthen networks between Australian and Indonesian businesses, investors and policymakers. This was achieved through senior business delegations, targeted roundtables and senior-level meetings with influential Indonesian business leaders, and senior Indonesian government ministers and officials.

In 2025–26, DFAT supported Professor Westacott in her role as the Indonesia Business Champion to directly reach at least 1,371 people through engagements in Australia and Indonesia, exceeding the target of 1,000 people. During the reporting period, she made 4 visits to Indonesia, including leading 2 Australian business delegations. She also directly briefed Indonesian President Prabowo Subianto and 6 Indonesian ministers; held 19 senior official and executive meetings; addressed 8 forums; chaired 5 roundtables; and participated in 2 national interviews and one podcast. Media monitoring commissioned by the Australian Embassy in Jakarta estimated this outreach reached an indirect audience of 70,179,920 Indonesian readers and viewers across traditional media, podcasts and social media.

To deliver these outcomes, DFAT worked closely with the Australian Trade and Investment Commission (Austrade) and Export Finance Australia (EFA), particularly in Indonesia during visits. Other important whole-of-government partners that assisted DFAT included the Department of Home Affairs; the Department of Education; the Department of Agriculture, Fisheries and Forestry; the Department of Climate Change, Energy, the Environment and Water; and the Department of Industry, Science and Resources.

The Australian Government appointed Professor Westacott as Indonesia Business Champion in recognition of her extensive private sector experience and influence. As CEO of the Business Council of Australia for 12 years, and as current Chancellor of Western Sydney University, she has significant business leadership experience and a broad network of senior private sector contacts. Professor Westacott's well-respected profile also helped DFAT secure high-quality engagements and convene targeted meetings, and brought credibility, trust and commercial expertise to discussions with Indonesian and Australian business leaders, ministers and senior officials. Professor Westacott's involvement also generated positive media attention and raised the profile of DFAT-supported activities in Australia and Indonesia.

Analysis

DFAT staff in Indonesia and Australia supported the Business Champion's activities through a targeted advocacy strategy, detailed briefings and in-market relationship building. This support was delivered in close coordination with whole-of-government partners at the Australian Embassy and consulates in Indonesia, as well as officials in Australia.

DFAT worked closely with Austrade and EFA, including staff based in Australia and at the Australian Embassy in Jakarta. Around 50 DFAT staff contributed to the Business Champion's work during the reporting period. Support included preparing briefing materials and policy advice, arranging meetings, managing logistics and travel, coordinating events and ground transport in Indonesia, organising media briefings, preparing press releases, and procuring media monitoring services.

This substantial support enabled Professor Westacott to draw on her extensive industry experience and networks. Professor Westacott championed the value of stronger two-way investment with Australia, engaging more than 1,371 government officials, business leaders and policymakers in 2025–26. Her advocacy also informed and reinforced the work of the Jakarta Investment Deal Team, which achieved 2 investment outcomes during this reporting period.

While the long-term impact on bilateral trade and investment is difficult to quantify, DFAT's support for the Business Champion role during 2025–26 made a significant contribution to deepening Australia's economic engagement with Indonesia. Through high-profile missions, stakeholder engagement and extensive media coverage, Professor Westacott helped strengthen Australia's reputation as a trusted economic partner. These efforts have laid the foundation for future trade and investment outcomes beyond the reporting period. Media coverage of her visits reached a potential audience of more than 70 million Indonesians, helping to foster a more positive environment for bilateral trade and investment.

The February 2026 investor business mission to Indonesia, led by the Business Champion, gave Australian delegates practical insights into Indonesia's economic outlook, long-term growth opportunities and recent policy developments. Delegates valued the high-level engagement and the joint leadership of Special Envoy for Southeast Asia, Nicholas Moore AO, and Professor Westacott. They also valued separate meetings with Indonesian ministers, which enabled focused and practical discussions. The 2 roles were complementary. Special Envoy Moore provided strategic, region-wide advocacy for Australia's economic engagement with Southeast Asia, while Professor Westacott supported targeted commercial engagement between Australian and Indonesian firms.

This intensive investor outreach program improved Australian investors' understanding of Danantara, Indonesia's new sovereign wealth fund established in 2025. This helped DFAT secure the memorandum of understanding between Danantara and DFAT to support long-term two-way investment. Signed in February 2026 by Australia's Foreign Minister and Indonesia's Investment Minister, the memorandum of understanding connects Danantara with Australian regulatory, financing and investment agencies, including Austrade and EFA. It also supports stronger commercial and education links.

DFAT is applying delegate feedback to strengthen future missions. Participants highlighted the value of tailored follow-up, Australian Embassy (DFAT and Austrade) support to address investor queries, and continued capability building with peak industry bodies. These lessons are informing future planned missions to Indonesia focused on skills development and healthcare investment.

Case study 3: Enhancing Australia's cooperation with India through implementation of the *New Roadmap for Australia's Economic Engagement with India*

India is a rapidly growing economy and is projected to be the world's third-largest economy by the end of the decade. India is Australia's fifth-largest trading partner, with total two-way trade growing to over $50 billion in 2025–26. With our complementary economies, India is mission critical to Australia's prosperity. India brings diversification and supply chain resilience to our trading relationships, and is a trusted partner in building a peaceful, stable and prosperous Indo-Pacific region. Australia is home to over a million people of Indian heritage, underscoring the deep people-to-people links between our nations. These strengths present immense opportunities for deepening our trade and investment ties, and to intensify our arts, culture, education and sports connections.

In the DFAT Annual Report 2024–25, the department reported on its performance against the development and launch of the *New Roadmap for Australia's Economic Engagement with India*. This case study builds on this previous assessment and examines the department's ongoing implementation of the 2 policy priorities announced by the Prime Minister, the Hon Anthony Albanese MP, at the February 2025 roadmap launch: the Australia–India Trade and Investment Accelerator Fund (AI-TIAF) and the Maitri Grants Program administered by the Centre for Australia–India Relations (CAIR).

The AI-TIAF received $16 million over 4 years to unlock new commercial opportunities for Australian businesses through creating a favourable enabling environment in the Indian market. The Maitri Grants Program received an additional $4 million over 4 years to strengthen people-to-people, business and institutional connections between Australia and India through grants and partnerships that foster greater cultural understanding and celebrate the contributions of the Indian diaspora.

Intended favourable outcome

In 2025–26, DFAT aimed to achieve the favourable outcome of commencing implementation and supporting delivery of the roadmap through the AI-TIAF and the Maitri Grants Program.

This reflects DFAT's broader role as the coordinating agency for whole-of-government efforts to deliver roadmap action items.

Result

DFAT has **substantially achieved** the intended favourable outcome of this case study. A key focus in 2025–26 was designing and developing the frameworks, processes and legislative mechanisms needed to launch the AI-TIAF and the expanded Maitri Grants Program.

Following targeted communications and engagement to ensure agencies understood the opportunity, framework and processes, DFAT received 12 applications from Commonwealth entities for the AI-TIAF at a total value of $5.164 million, against the $3 million in available funds for the first round. DFAT evaluated the applications, resulting in 8 successful proposals. The department negotiated arrangements with successful entities. All projects are in progress and will be delivered over the course of 2026–27.

The 2025–26 Maitri Grants Program round ($5.215 million total) included $250,000 from the additional $4 million funded under the roadmap. In total, this round resulted in the funding of 22 grant projects. DFAT has negotiated arrangements with all successful grantees but had not yet received or reviewed the initial set of progress reports at the end of the reporting period. This administrative delay resulted in the case study not fully completing all planned activities for 2025–26. The remaining $3.75 million will be allocated to the Maitri Grants Program over the next 3 financial years.

Analysis

Australia–India Trade and Investment Accelerator Fund

DFAT delivered the first round of the AI-TIAF in 2025–26, unlocking new efforts to expand trade and investment with India and leveraging the benefits of the Australia–India Economic Cooperation and Trade Agreement. The department developed an operating

framework in consultation with other Commonwealth entities. Feedback helped refine program objectives and governance and ensure these supported whole-of-government strategic priorities. In parallel, DFAT supported amendments to the *Financial Framework (Supplementary Powers) Regulations 1997* and Appropriation Bill (No. 1) 2025–2026 to give effect to the legislative and financial authority for the program.

DFAT launched the first round of the AI-TIAF in July 2025. The department received 12 applications across all roadmap categories. Of these 12, DFAT approved 8 applications in November 2025 following an evaluation process. DFAT assessed these proposals against criteria set out in the AI-TIAF operating framework. The department's proactive consultation process was well received, based on feedback from entities, and was also reflected in the significant interest in the first round, with applications received for $5.164 million in funding.

In Round 1, the AI-TIAF supported projects that would deliver on the 4 roadmap superhighways of growth – education and skills; clean energy; tourism; and agribusiness – as well as in sports and film production. The Foreign Affairs and Trade portfolio delivered innovative initiatives to deepen Australia–India economic engagement, including the establishment of a community of practice for Australian universities in India, launched by the Minister for Education, the Hon Jason Clare MP, during Prime Minister Narendra Modi's July 2026 visit. It also expanded a commercialisation challenge fund to scale cutting-edge renewable energy technology, and generated insights into the economic contribution of India's 'visiting friends and relatives' tourist market to Australia. DFAT's efforts to deliver Round 1 have established strong foundations for future rounds. The AI-TIAF has enabled successful entities to deliver new initiatives that strengthen trade and investment outcomes with India.

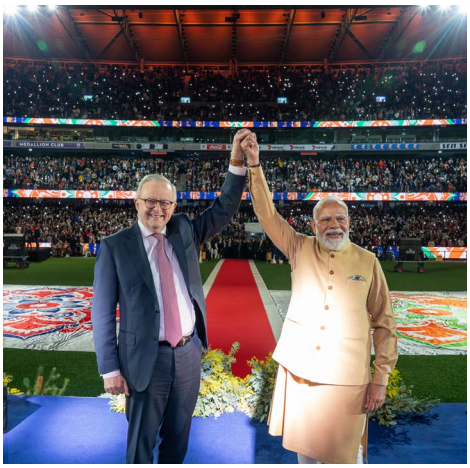
Despite unforeseen administrative delays in the implementation of arrangements with entities, DFAT has nevertheless negotiated and entered into all arrangements. The department has completed all 7 progress reviews that were scheduled for completion by 30 June 2026, and is working with successful applicants to oversee the delivery of their initiatives into 2026–27.

Maitri Grants Program

DFAT successfully delivered key components of the 2025–26 Maitri Grants Program. The program is a significant measure to deepen economic engagement with India through fostering greater exchange and collaboration between Australian and Indian cultural, education and business communities.

Following the Prime Minister's announcement of an additional $4 million to expand the Maitri Grants Program, DFAT, through the Centre for Australia–India Relations, has progressed legislative authority requirements, developed program guidelines and launched the 2025–26 Maitri Grants Program round in September 2025.





Australian Prime Minister the Hon Anthony Albanese MP and Indian Prime Minister Shri Narendra Modi, in Melbourne, July 2026. L–R credits: Centre for Australia–India Relations; Prime Minister's Office

Applications closed in November 2025 and DFAT assessed applicants against published eligibility and assessment criteria. Following assessment, moderation and consultation across government, the financial delegate approved funding for 22 successful projects spanning business, education, cultural and people-to-people engagement priorities aligned with the roadmap. Successful and unsuccessful applicants were subsequently notified, and grant agreements finalised. The 2025–26 grants round was announced by the Prime Minister during Prime Minister Modi's visit in July 2026.[7] Twenty-two grant projects in this round will extend cooperation across all superhighways of growth outlined in the roadmap (clean energy, agribusiness, education and tourism), as well as arts, culture and sport. The round also awarded 15 Maitri Scholarships and 4 Maitri Fellowships, seeding new research partnerships between India and Australia across roadmap areas of priority.

DFAT established monitoring and reporting arrangements for all projects and commenced a review of grantee progress reporting during 2025–26. These mechanisms provide assurance that grant activities remain aligned with agreed objectives and contribute to roadmap implementation over the life of funded projects.

Overall, DFAT delivered most of the planned 2025–26 program outputs by 30 June 2026. Delivering these initiatives has contributed meaningfully to a more cohesive and connected agenda across government on India. It has allowed successful entities to expand their engagement and outreach with India across a range of initiatives to leverage the Australia–India Economic Cooperation and Trade Agreement, strengthen institutional linkages and enable industry to extend their engagement in the Indian market.

7 Prime Minister of Australia, the Hon Anthony Albanese MP, *Advancing education, science and technology ties with India* [media release], 9 July 2026, accessed 28 August 2026.

Measure 2: The New Colombo Plan contributes to young Australians' Indo-Pacific knowledge, capability and connections	
Overall performance	**Achieved**
Targets and results	**Target 1**: 300 Australian university undergraduates awarded a New Colombo Plan scholarship to study in the Indo-Pacific region. **Achieved** (328 scholarships awarded) **Target 2**: 15% of the Australian university undergraduates awarded under the New Colombo Plan have a planned language-learning component(s) for scholarships, semester and mobility programs. **Achieved** (all programs exceeded the 15% target: scholarships 64.3%; semester 24.4%; mobility 38.3%)
Methodology	**Target 1**: Assessment of the number of Australian university undergraduates awarded with a New Colombo Plan (NCP) scholarship to study in the Indo-Pacific region. **Target 2**: Assessment of the percentage of the Australian university undergraduates awarded a NCP scholarship or a grant who have a planned language-learning component under the scholarship, semester and mobility programs.
Data sources	Two IT platforms were used (scholarship, semester and mobility programs). A third-party service provider provided overall data processing, analysis and reporting.
PBS and corporate plan references	Portfolio Budget Statements 2025–26, page 41 Corporate Plan 2025–26, page 15 Portfolio Budget Statements 2026–27, pages 40–41
Measure type	Quantitative; outputs

Table 2.4: Performance achieved over time for measure 2, 2023–24 to 2025–26

Performance target*	2023–24 result	2024–25 result	2025–26 result
Target 1: Awarding of NCP scholarships	Not applicable	Not applicable	**Achieved** (328)
Target 2: Planned language-learning component(s)	Not applicable	Not applicable	**Achieved** (exceeded the 15% target)

* Targets 1 and 2 were introduced in 2025–26 as part of program reforms. As no equivalent targets were reported before 2025–26, historical results are unavailable. Historical program data is available for target 1 only and is discussed in the analysis.

Analysis

We rate our performance against this measure as **achieved**.

The New Colombo Plan (NCP) is an Australian Government initiative that provides opportunities for Australian undergraduate university students to develop their Indo-Pacific capability and Asia literacy through immersive, structured learning and internships in the Indo-Pacific region. DFAT delivers the program through policy development, program management and stakeholder engagement to support implementation.



New Colombo Plan scholars gather ahead of their overseas programs at the pre-departure reception in Melbourne on 25 March 2026. Credit: Kit Photography

Since its launch in 2014, the NCP has supported 60,000 Australian students from 41 Australian universities to undertake study, language learning, internships and research across 40 host locations in the region. The program has previously prioritised expanding participation, with many students undertaking short-term mobility experiences (typically 2 to 4 weeks) as an introduction to the Indo-Pacific.

On 30 July 2025, the Minister for Foreign Affairs, Senator the Hon Penny Wong, announced reforms to the NCP to strengthen its focus on longer-term, immersive experiences that build Australia's Indo-Pacific capability.[8] The reforms also support implementation of key recommendations from *Invested: Australia's Southeast Asia Economic Strategy to 2040*.[9]

8 DFAT, *New Colombo Plan reforms to build Australia's Asia capability*, DFAT website, n.d., accessed 14 August 2026.
9 DFAT, *Invested: Australia's Southeast Asia Economic Strategy to 2040*, DFAT, September 2023.

From the 2026 round, the program places greater emphasis on longer-term, immersive experiences through increased scholarship numbers, the introduction of the semester program to support longer periods of in-country study, and a program-wide language learning target. The reforms also strengthen engagement with Australia's transnational education footprint and provide support funding to help universities to expand Indo-Pacific capability and language offerings.

DFAT is strengthening its approach to measuring the long-term outcomes and impact of the NCP. While the program has operated since 2014, changes to program priorities and reporting requirements over time have limited the availability of consolidated data aligned to current outcomes. To address this, DFAT has developed a program logic and is establishing a comprehensive monitoring, evaluation and learning results framework. The framework will strengthen performance measurement by linking indicators to short-, intermediate- and long-term outcomes, improving data collection and supporting more robust assessment of the program's outcomes and impact over time. The framework is expected to be finalised by the end of 2026.

Target 1: Awarding of NCP scholarships

Increasing scholarship numbers is a key component of the program reforms. NCP scholarships support Australian undergraduates to undertake extended study, language learning and internships in the Indo-Pacific, helping to build regional capability. The reforms will expand the number of scholarships awarded annually from 300 in the 2025 round to 500 by the 2028 round.



2026 New Colombo Plan scholar and First Nations Fellow, Kayla Baker-Peris, meets Jane Chandler, Assistant Secretary, International Education and Scholarships Branch during the pre-departure networking reception in Sydney, February 2026. Credit: Creative Events Photography

The scholarship target measures participation in longer-term, immersive experiences through the number of scholarships awarded. It provides an indicator of progress toward the reform objective of strengthening Australia's Indo-Pacific capability.

In 2025–26, DFAT exceeded the target by awarding 328 NCP scholarships (December 2025) against a target of 300. This result represents a 50% increase on 2024–25 (219 scholarships) and more than double the 2023–24 result (150 scholarships). As this revised performance measure was introduced in 2025–26, the 2023–24 and 2024–25 figures represent historic program data rather than previously reported results for this measure. Recipients under the reformed program commenced in 2026.

While DFAT reported that 7,348 undergraduates completed an NCP experience in 2024–25, that result related to a previous target measuring participation across all NCP programs, including short-term mobility experiences. The 2025–26 target measures the number of longer-term scholarships awarded under the reformed program. As the targets measure different aspects of the program, the reported results are not directly comparable.

Target 2: Planned language-learning component(s) for scholarships, semester and mobility programs

Strengthening Australia's Indo-Pacific capability and Asia literacy of Australians through greater participation in language learning is another key component of the program reforms. A language learning target was introduced across all programs, commencing at 15% in 2026.

The language learning target measures the proportion of participants awarded under the NCP scholarship, semester and mobility programs whose planned program includes a language-learning component that meets the target criteria.

In 2025–26, 64.3% of NCP scholarship recipients, 24.4% of semester program participants and 38.3% of mobility program participants had a planned language-learning component.

As 2025–26 was the first year of the language learning target, no historical comparison is available.

Summary

Achieving both targets reflects the successful implementation of the 2025 NCP reforms. Throughout 2025–26, DFAT worked closely with Australian universities to support the transition to the reformed program. This included providing guidance to prospective applicants and universities through targeted information sessions, program guidelines and addenda published on GrantConnect,[10] and promotion through the NCP social media channels.

Together, these activities contributed to the NCP's objective of strengthening young Australians' Indo-Pacific knowledge, capability and connections through study, language learning and immersive experiences in the region.

10 GrantConnect, *New Colombo Plan (NCP) 2026 Scholarship Program, New Colombo Plan (NCP) 2026 Semester Program* and *New Colombo Plan (NCP) 2026 Mobility Program*, GrantConnect website, 12 August 2025, accessed 14 August 2026.

Measure 3: Australia's standing in the region is enhanced through DFAT's public diplomacy	
Overall performance	**Achieved**
Target and result	**Target**: A case study on growing Australia's sports partnerships with Papua New Guinea demonstrates performance. **Achieved**
Methodology	DFAT used an evaluative approach to assess how effectively it delivered intended outcomes and responded to changes in the operating environment. We looked for patterns and lessons from the case study, with the aim of continuing to improve our performance and risk management across all diplomatic efforts during 2025–26.
Data sources	A range of primary and secondary sources, including internal reporting cables, briefings, and speeches.
PBS and corporate plan references	Portfolio Budget Statements 2025–26, page 42 Corporate Plan 2025–26, page 16 Portfolio Budget Statements 2026–27, page 42
Measure type	Qualitative; effectiveness

Table 2.5: Performance achieved over time for measure 3, 2023–24 to 2025–26

Performance target	2023–24 result	2024–25 result	2025–26 result
A case study demonstrates performance*	PacificAus Sports program **Achieved**	Implementation of planned first-year activities of the ASEAN–Australia Centre **Achieved**	Growing Australia's sports partnerships with Papua New Guinea **Achieved**

* Consistent with performance measure 1, DFAT uses a purposive sampling technique to identify a case study topic for each reporting period. A topic is selected to provide a fair representation of DFAT's efforts to enhance Australia's standing in the region through public diplomacy.

Overall analysis

DFAT's public diplomacy – through arts, sport, education and other cultural initiatives – is a tool of influence that helps strengthen ties with other countries and raise Australia's profile as an innovative, contemporary and creative nation. It builds people-to-people links and fosters mutual understanding, helping others understand more about Australia and our values. These activities help shape perceptions of Australia, strengthen trust and create conditions that support Australia's foreign, trade and development policy objectives. For the 2025–26 reporting period, we have assessed this performance measure through a case study on DFAT's sports diplomacy in Papua New Guinea.

Case study: Growing Australia's sports partnerships with Papua New Guinea

Australia and Papua New Guinea (PNG) are united by a deep and enduring passion for sport. Sport connects people in ways few other platforms can, building lasting links between players, families, fans and communities.

Australia's sports partnerships with Papua New Guinea span decades, from grassroots to elite levels. In 2024, the Australian Government announced a $600 million partnership to build regional rugby league pathways and support a PNG team to enter the National Rugby League (NRL) competition by 2028. The partnership reflects the deep cultural significance of rugby league in Papua New Guinea and Australia and its unmatched ability to connect people, communities and leaders across both countries.

In 2025–26, DFAT strengthened Australia's sports partnerships with Papua New Guinea by advancing key milestones under the PNG NRL initiative, supporting high-performance opportunities for PNG athletes, coaches and officials and delivering sports for development initiatives that promote health and nutrition, gender equality and youth leadership. Together, these activities strengthen people-to-people connections, deepen mutual understanding and cooperation, and reinforce Australia's standing as a valued and trusted partner.

This case study focuses on DFAT's objectives in 2025–26 to continue to grow Australia's sports partnerships and relationships with Papua New Guinea.

Intended favourable outcome

In 2025–26, DFAT aimed to achieve the favourable outcome of increasing Australia's standing in Papua New Guinea by continuing to grow Australia's sports partnerships and relationships through:

- providing opportunities for PNG teams and athletes to access high-performance training and elite competition
- engaging with PNG communities and leaders through sporting events and creating awareness of our sports partnerships through media, social media and branding activities.

Result

DFAT has **achieved** the intended favourable outcome of this case study.

Australia's Pacific sports partnerships delivered 10 opportunities for PNG athletes, coaches and officials to access high-performance training and elite competition, exceeding the target of 7. Through partnerships in rugby league, Australian Rules football (AFL), cricket, tennis and netball, these opportunities supported almost 300 PNG athletes and officials,

with women comprising 46% of participants, contributing to Australia's commitment to advance gender equality through sport. These activities strengthened pathways for Papua New Guineans to compete and develop at the highest levels of sport, while reinforcing Australia's reputation as a long-term and reliable partner in Papua New Guinea.

DFAT also leveraged sport as a platform to engage communities and leaders across Papua New Guinea. These engagements provided opportunities to strengthen relationships with senior PNG decision-makers and demonstrate Australia's long-term commitment to Papua New Guinea. More than 68,450 people attended sporting events delivered in cooperation with the Australian Government. Senior PNG leaders, including Prime Minister James Marape, also participated in high-profile sporting engagements connected to Australia's sports partnerships. Notably, Prime Minister Marape attended the NRL Grand Final alongside Prime Minister Albanese immediately before the signing of the Papua New Guinea – Australia Mutual Defence Treaty (the Pukpuk Treaty). This was followed by the ceremony announcing the name of the new PNG NRL franchise, the PNG Chiefs, immediately prior to the Australia–PNG Prime Minister's XIII rugby league match in Port Moresby.

Australia's contribution was amplified through coordinated communications activities. Working with sporting organisations, athletes and local partners, DFAT promoted Australia's contribution to sport in Papua New Guinea and highlighted how the Australia–PNG sports partnerships are creating opportunities for PNG athletes and officials, including women, to develop skills, build networks and progress through sporting pathways. These activities helped increase awareness of Australia's support among communities, sporting stakeholders and leaders across Papua New Guinea. Communications activities included 10 media releases and newspaper articles, 5 stories published through DFAT channels, and content that generated at least 1.71 million social media engagements (likes, comments and shares). These activities extended the reach of Australia's sports partnerships far beyond those attending events.

Analysis

Sport is widely recognised as a tool of strategic public diplomacy and influence that can support engagement with international and domestic audiences.[11] Through regular sporting and cultural activities, Australia's Pacific sports program provided opportunities for communities and leaders in Papua New Guinea to engage with Australia and Australians. These activities increased the visibility of Australia's partnership with Papua New Guinea and reinforced Australia's profile through sustained engagement across communities, sporting organisations and political leadership.

11 J Grix and PM Brannagan, 'Of mechanisms and myths: Conceptualising states' "soft power" strategies through sports mega-events', *Diplomacy & Statecraft*, 27(2):251–272, doi:10.1080/09592296.2016.1169791.

In 2025–26, DFAT worked in partnership with Australian and PNG sporting organisations to deliver high-performance opportunities for PNG athletes, coaches and officials. This included support for participation in elite competitions, training camps and leadership programs across rugby league, AFL, netball, cricket and tennis, as well as targeted support for athletes and para-athletes preparing for future Commonwealth and Olympic Games. DFAT also progressed key milestones under the PNG NRL initiative, including finalising design of the Pacific Rugby League Partnership and working with the Australian Rugby League Commission to grant an NRL licence to the PNG Chiefs.



Papua New Guinea's national women's cricket team, the PNG Lewas, competing in the Australian Country Cricket Championships (ACCC), as part of their build-up to the ICC Women's T20 World Cup Global Qualifier. The team's inclusion in the ACCC competition was funded by PacificAus Sports and delivered in partnership with Cricket Australia in Adelaide, January 2026. Credit: Cricket PNG

To increase awareness of Australia's partnership with Papua New Guinea, DFAT also worked with sporting partners and their channels to develop and disseminate media releases, digital stories, social media content, event branding and promotional material linked to major sporting events and athlete achievements. For instance, 4 online articles featuring content on PNG netball were published.

Additionally, one article was published introducing the 2025–26 cohort of the Pacific Women Leaders in Tennis program, including 4 women from Papua New Guinea. These

and other communications activities amplified the prominence of Australia's support for PNG sport and reached substantial audiences across Papua New Guinea.

Rugby league generated the greatest audience reach and visibility. As Papua New Guinea's national sport, with an estimated 80% of the population following the game, it provides a platform for engagement unmatched by other diplomatic or development initiatives. Australia's support for the Pacific Rugby League Partnership generated substantial public visibility through sporting events, media coverage and communications activities carrying Australian Government branding. The PNG Kumuls' successful defence of its Pacific Bowl championship title for the third year running generated high visibility and association with Australia. The visibility of these activities was amplified through joint communications with PNG partners, extensive local media coverage, and DFAT-supported branding and promotional campaigns.

Papua New Guinea's passion for rugby league provided a powerful platform for engagement with political leaders, including Prime Minister Marape, who participated in a range of high-profile events linked to Australia's sporting partnership with Papua New Guinea. Prime Minister Marape attended the NRL Grand Final alongside Prime Minister Albanese on 5 October 2025, immediately before the signing of the Papua New Guinea – Australia Mutual Defence Treaty on 6 October 2025. DFAT worked closely with the PNG Government, the NRL, sporting organisations and ministerial offices to coordinate event participation, stakeholder engagement, strategic messaging and high-level bilateral engagements surrounding these events. One week later, Prime Minister Marape and Australia's Assistant Minister for Pacific Island Affairs, Senator the Hon Nita Green, jointly unveiled the name of Papua New Guinea's NRL franchise, the PNG Chiefs, ahead of the Australia–PNG Prime Minister's XIII match in Port Moresby on 12 October 2025, which they watched together.

While the treaty itself was the outcome of broader government-to-government engagement, the sequence of these events illustrates how sport can provide complementary opportunities to strengthen diplomatic and strategic relationships. The visibility of rugby league and other sports within PNG society enabled Australia's partnership with Papua New Guinea to be seen and experienced not only by government leaders but also by the wider public. By building community familiarity with Australia through sport and linking this engagement to high-profile leader-level interactions, the program contributed to ongoing people-to-people, institutional and leadership connections between Australia and Papua New Guinea.

Through sustained engagement in sport, Australia continues to deepen relationships across Pacific communities, sporting institutions and political leadership. These partnerships create enduring people-to-people and institutional connections, reinforce positive perceptions of Australia, and contribute to Australia's standing as a trusted and reliable partner in Papua New Guinea and beyond.

Measure 4: DFAT's sanctions and foreign arrangements functions demonstrate the principles of regulator best practice	
Overall performance	**Partially achieved**
Targets and results	**Target 1**: 100% of sanctions compliance matters finalised in the reporting period applied a graduated risk-based approach.[1] **Not achieved** (81.1%; all matters applied a risk-based approach consistent with the Australian Sanctions Office Compliance Policy;[2] 30 of 37 matters were supported by a conformant sanctions compliance assessment report)[3] **Target 2**: At least 85% of arrangements notified to the Foreign Arrangements Scheme are in scope. **Achieved** (85.7%; 2,121 of 2,476 notified arrangements were assessed as in scope)
Methodology	**Target 1**: Assessment of whether each compliance decision point applied the graduated risk-based approach, supported by a conformant sanctions compliance assessment report. As the monitoring and compliance function in DFAT was only recently established, the effectiveness of this as a performance target, and any limitations, were being tested during the reporting period. The target and methodology have been revised for 2026–27. **Target 2**: Assessment of the number of Foreign Arrangements Scheme notifications received that were in scope of the scheme, in compliance with legislative requirements.
Data sources	**Target 1**: Sanctions compliance assessment reports. **Target 2**: Notifications received through the Foreign Arrangements Scheme online portal.
PBS and corporate plan references	Portfolio Budget Statements 2025–26: not applicable (the performance measure was introduced in DFAT's Corporate Plan 2025–26) Corporate Plan 2025–26, pages 17–18 Portfolio Budget Statements 2026–27, page 35[4]
Measure type	Quantitative; effectiveness

1 The Australian Sanctions Office (ASO) applies a graduated risk-based approach by directing regulatory effort according to the level of sanctions risk. Higher-risk activities are subject to greater scrutiny and compliance oversight, while lower-risk activities are supported through guidance and proportionate regulation, helping to maintain compliance while reducing unnecessary regulatory burden.

2 DFAT, *Australian Sanctions Office Compliance Policy*, DFAT website, n.d., accessed 28 July 2026.

3 A sanctions compliance assessment report is an internal process document that summarises the compliance process and is not required under the ASO's compliance policy. It is, however, required under the target methodology.

4 The mid-year result was recorded in the PBS 2026–27 as 'on track', with 20 of 20 (100%) compliance matters finalised, applying a graduated risk-based approach, from 1 July to 31 December 2025. At the time, the reported result was understood to be accurate. Subsequent validation identified errors in the underlying data processing and application of the methodology. The correct result would have been reported as 'at risk', as 16 of 22 matters (72.7%) had been finalised within the target.

Table 2.6: Performance achieved over time for measure 4, 2023–24 to 2025–26

Performance target*	2023–24 result	2024–25 result	2025–26 result
Target 1: Sanctions compliance matters	Not applicable	Not applicable	**Not achieved** (81.1%)
Target 2: Foreign Arrangements Scheme	Not applicable	Not applicable	**Achieved** (85.7%)

* Targets 1 and 2 were introduced in 2025–26. As no equivalent targets were reported before 2025–26, historical results are unavailable.

Analysis

We rate our performance against this measure as **partially achieved**.

This measure assesses DFAT's sanctions and foreign arrangements performance, consistent with the principles of regulator best practice outlined in the Department of Finance's guidance on regulator performance.[12]

Target 1: Sanctions compliance matters

The Australian Sanctions Office (ASO) within DFAT is the Australian Government's sanctions regulator. It promotes and enforces compliance with Australia's sanctions laws to ensure sanctions operate as intended. The Australian Government uses sanctions to respond strategically to situations of international concern and impose costs on foreign individuals, entities, regimes and governments responsible for breaches of international law, human rights abuses and other conduct contrary to Australian values and national interests. As sanctions frameworks have grown in number and complexity in response to increased threats to international security and international norms, effective regulation has become increasingly important to support Australia's foreign policy and national security interests.

This target measures whether the ASO consistently documented regulatory decisions using the graduated risk-based approach when assessing possible sanctions contraventions (compliance matters).[13] Under the ASO's graduated risk-based approach, compliance matters are assessed according to factors including the seriousness of the allegation, sanctions risk, the responsiveness of the compliance subject and the available evidence.

12 Department of Finance, *Regulator performance (RMG 128)*, Department of Finance website, 18 November 2025, accessed 14 August 2026.

13 A sanctions compliance matter is an allegation, referral, self-disclosure, intelligence report or other information suggesting a potential breach of Australia's sanctions laws that requires assessment by the ASO.

Consistent with the ASO's compliance policy, matters are determined as low-, moderate-or high-risk, which corresponds to remedial, corrective and enforcement actions, or no further action where appropriate.

Remedial action may include stakeholder engagement or sector-based outreach. Corrective action includes formal warnings, increased monitoring, and imposition of restrictive conditions on permits. Enforcement action involves referring matters to law enforcement partners – the Australian Federal Police (AFP) or Australian Border Force (ABF). 'No further action' outcomes apply to matters that are determined not to warrant regulatory intervention following analysis of the alleged conduct and the operation of the law. This approach supports transparent, evidence-based and proportionate decision-making, helping to ensure fair and effective administration of Australia's sanctions laws, while influencing compliance behaviour, and supporting Australia's foreign policy, national security and international obligations.

Performance against the target is assessed through sanctions compliance assessment reports, an internal administrative document used to record compliance assessments and decisions. The assessment reports are analytical documents that capture all relevant details of a sanctions compliance matter, including the suspected sanctions offence; a numerical risk assessment tool; any use of the ASO's information-gathering powers; a detailed assessment of all available evidence against the legislation; and a record of the recommendation and decision taken.

In 2025–26, while a graduated risk-based approach consistent with the ASO's compliance policy was applied in all cases, only 81.1% of sanctions compliance matters finalised during the reporting period were supported by a conformant sanctions compliance assessment report. The result was affected by 7 (18.9%) compliance matters that were not supported by a conformant assessment report. These matters were addressed through alternative compliance procedures, including referral to another agency, bulk compliance action, or other recorded decisions. As a result, the target was not achieved. The result has informed improvements to compliance processes, including clarifying the circumstances in which a sanctions compliance assessment report is required.

Through the finalisation of 37 sanctions compliance matters, the ASO applied regulatory responses ranging from stakeholder education and remedial engagement through to enforcement referrals. These actions reduced sanctions risks, influenced compliance behaviour and ensured regulatory action remained proportionate to the level of risk. Of the 37 matters, 6 applied an enforcement action response, 11 were corrective, 8 remedial and 12 applied 'no further action' responses. This demonstrates the ASO's effective engagement across the spectrum of sanctions risk, as intended by the compliance policy. Collectively, these responses sought to mitigate sanctions risks, influence compliance

behaviour, and support the effective implementation of Australia's sanctions framework through proportionate, risk-based regulatory action. 'No further action' decisions also contributed to proportionate regulation by ensuring that entities were not subject to unnecessary regulatory burden.

Consistent with the Foreign Minister's statement of expectations, the ASO's graduated risk-based approach supports the ASO's consistent yet tailored decision-making. This approach avoids insufficient intervention and disproportionate regulatory action while building trust and confidence in the administration of Australia's sanctions framework, without unduly impeding legitimate trade and economic activity.

Effective regulation reduces sanctions risks and prohibited activity, supporting the integrity and objectives of Australia's sanctions framework and broader foreign policy objectives. In the reporting period, the ASO completed more compliance matters relating to Australia's Russia sanctions framework (17) than any other geographic or thematic framework (Iran, 9; Democratic People's Republic of Korea (DPRK), 7; other, 4).

Australia's Russia sanctions aim to constrain Russia's ability to continue its illegal invasion of Ukraine, including by reducing its ability to generate revenue. In practice, the ASO's compliance activities have successfully mitigated, prevented or responded to the potential supply of consumer goods, industrial equipment, academic collaboration and artistic performances to Russia. In response, the ASO has observed behavioural changes as regulated entities have reported efforts to strengthen sanctions screening, onboarding processes, payment controls and risk management practices.

The ASO's compliance activities made a measurable impact under the Iran sanctions framework over the reporting period. For example, in July 2025 the ASO issued over 60 warning letters to remittance companies that had sent funds to sanctioned Iranian entities. Following the warning letters, transactions routed through sanctioned banks dropped by 87%. This sharp decline underscores the effectiveness of proactive engagement in tackling systemic non-compliance. The ASO continues to monitor remitter activities to assess whether the behaviour change is permanent, or whether further regulatory action may be warranted. This outcome provides measurable evidence that targeted regulatory engagement can reduce sanctions risk and influence compliance behaviour.

Operating environment

The ASO operates in a complex and evolving regulatory environment. Australia currently administers 14 autonomous sanctions frameworks, including thematic frameworks addressing cyber incidents, corruption, and violations and abuses of human rights. Australia also implements 16 United Nations Security Council (UNSC) sanctions frameworks. The expanding number of sanctions requires ongoing regulatory focus, prioritisation and engagement with regulated entities.

International developments continued to shape regulatory priorities in 2025–26, including Russia's ongoing invasion of Ukraine; Iran's proliferation activities and the reimposition, or 'snapback', of UNSC sanctions on Iran; malicious cyber activity targeting Australians; the DPRK's pursuit of weapons of mass destruction; and the deteriorating situation in Afghanistan, including the Taliban's continued violation of the rights, freedoms and welfare of the Afghan people, particularly women and girls. Australia imposes and enforces sanctions to satisfy its international obligations, and to respond to breaches of international law, human rights abuses and violations, and other behaviours contrary to Australian values and national interests. The ASO's compliance activities demonstrate ongoing relevance of Australia's response and ensure the continued utility of sanctions as a tool of foreign policy.

To give greater strategic effect to sanctions, the ASO continues to establish, embed and implement initiatives intended to strengthen regulatory capability and support the efficiency and effectiveness of ASO activities. This includes ongoing implementation of capability enhancements, supported by new funding secured in 2024–25. These enhancements support the delivery of the ASO's regulatory functions, including compliance, permit activities, improvements to the sanctions Consolidated List, stakeholder outreach and education activities, and effective sanctions policy development.

Over the reporting period, the ASO continued to work closely with partner agencies and co-regulators, including Defence Export Controls, the ABF, the Australian Transaction Reports and Analysis Centre (AUSTRAC) and the AFP to support effective, coordinated and risk-based compliance and enforcement outcomes. These partnerships support the practical delivery of compliance and enforcement outcomes, including by enabling effective cooperation on operational matters, closely aligning regulatory responses to partner agency responsibilities and ensuring serious or high-risk matters are escalated appropriately.

Target 2: Foreign Arrangements Scheme

The Foreign Arrangements Scheme, administered by DFAT, helps ensure that foreign arrangements entered into by state and territory governments, local governments and Australian public universities are consistent with Australia's foreign policy and do not adversely affect Australia's foreign relations. The department promotes transparency of foreign arrangements and alignment with national interest. It supports these objectives by providing guidance, education and targeted outreach to build understanding of notification obligations, promote compliance and improve the quality of foreign engagement.

The scheme provides a process for state and territory entities to notify the Minister for Foreign Affairs if they propose to negotiate or enter, or have entered, a foreign arrangement. Notifications are the entry point for DFAT's regulatory oversight of foreign

arrangements, enabling the department to assess arrangements against legislative requirements and foreign policy considerations. The proportion of arrangements assessed as in scope provides an indication of regulated entities' understanding of, and compliance with, the scheme's notification requirements.

In 2025–26, 2,476 arrangements were notified to the scheme. Of these, 2,121 (85.7%) were assessed as in scope. The result indicates that a high proportion of regulated entities understand the scheme's notification requirements and are notifying arrangements that meet the legislative criteria. During the reporting period, the Foreign Minister made declarations in relation to 2 of the in-scope arrangements, determining that the regulated entities must not enter the arrangements, demonstrating the scheme's role in identifying and managing foreign policy risks arising from notified arrangements. Results are consistent with DFAT's efforts to build understanding of regulatory obligations through guidance, education and outreach activities, helping regulated entities identify and comply with notification requirements.

To support understanding of notification obligations and compliance with the scheme, DFAT undertook a range of engagement and outreach activities during 2025–26. DFAT commenced a virtual outreach and engagement program, with sessions on key aspects of the scheme, and delivered in-person engagement activities across all Australian states and territories, including on the outcomes of the independent review of the *Australia's Foreign Relations (State and Territory Arrangements) Act 2020* and the Foreign Arrangements Scheme. The review report and the Australian Government response were tabled in Parliament on 1 September 2025.[14]

DFAT also continued its cross-Commonwealth collaboration to inform engagement with state and territory governments and public universities, with an increased focus on local governments. Since 2022, the DFAT University Forum has served as a mechanism for engaging with the higher education sector on the scheme and related foreign policy and national security issues. Australian universities account for the majority of arrangements notified under the scheme. In line with review recommendations to strengthen engagement with state and territory governments and increase outreach to local governments, the 2026 forum, renamed the DFAT Foreign Engagement Forum, was expanded to include representatives from all sectors. The forum was attended by 210 delegates and featured an opening address by the Hon Matt Thistlethwaite MP, Assistant Minister for Foreign Affairs and Trade, and presentations from a range of Commonwealth agencies. The broad participation and mixed representation across the regulated community supported DFAT's efforts to improve understanding of regulatory obligations.

14 DFAT, *Legislative review of the Australia's Foreign Relations (State and Territory Arrangements) Act 2020*, Foreign Arrangements Scheme website, n.d., accessed 20 July 2026.

The 355 arrangements (14.3%) assessed as out of scope provide valuable regulatory insights. These arrangements, together with ongoing stakeholder feedback, enable DFAT to identify where additional guidance or education may be required. This information will inform future guidance materials, targeted outreach activities and a responsive, risk-based and evidence-informed approach to regulation. Engagement with state and territory governments, local governments and public universities, alongside findings from the independent review of the scheme, also informs activities to strengthen awareness of, and compliance with, the scheme's requirements across the regulated community.

Summary

Across DFAT's sanctions and foreign arrangements functions, the department demonstrated regulator best practice through risk-based decision-making, continuous improvement, stakeholder education and engagement, and collaboration with regulated entities, governments and partner agencies. Further information is available in the Australian Sanctions Office Annual Report and the Foreign Arrangements Scheme Annual Report.[15]

15 DFAT, *Australian Sanctions Office Annual Report 2025*, DFAT, 2026; DFAT, *Foreign Arrangements Scheme annual reports*, Foreign Arrangements Scheme website, n.d., accessed 11 August 2026.

Measure 5: Australia's treaty obligations are met under Australia's Comprehensive Safeguards Agreement and Additional Protocol to the satisfaction of the International Atomic Energy Agency	
Overall performance	**Achieved**
Target and result	**Target**: The International Atomic Energy Agency (IAEA) grants a broader conclusion for Australia, confirming Australia's compliance with its Comprehensive Safeguards Agreement and Additional Protocol treaty obligations.[1] **Achieved** (the IAEA drew the broader conclusion for Australia, concluding that all nuclear material remained in peaceful uses)
Methodology	Compliance is independently verified by the IAEA. Timely and complete reporting, declarations, access and cooperation with IAEA verification activities support the IAEA's ability to draw the broader conclusion for Australia the following year.
Data sources	The IAEA Safeguards Statement and its conclusion. ASNO's annual reports include the Safeguards Statement and lists the IAEA inspections that occurred in the reporting period.[2] The 2025 Safeguards Implementation Statement, submitted by the IAEA Director General to the June 2026 IAEA Board of Governors meeting and published on 15 July 2026, is a data source for reporting against this measure in DFAT's Annual Report 2025–26.[3]
PBS and corporate plan references	Portfolio Budget Statements 2025–26, page 44 Corporate Plan 2025–26, page 19 Portfolio Budget Statements 2026–27, page 44
Measure type	Qualitative; effectiveness

1 The IAEA can draw the 'broader conclusion' for a state as a whole that 'all nuclear material remains in peaceful activities'. This is a more expansive assessment for a state than the IAEA's narrower assessment category that 'declared nuclear material remains in peaceful activities'.

2 The Director General of ASNO reports directly to the Minister for Foreign Affairs and tables in the Australian Parliament a standalone annual report on ASNO's operations.

3 IAEA, *Safeguards Implementation Report for 2025*, IAEA, July 2026.

Table 2.7: Performance achieved over time for measure 5, 2023–24 to 2025–26

Performance target*	2023–24 result	2024–25 result	2025–26 result
Australia's treaty obligations	**Achieved**	**Achieved**	**Achieved**

* The target was achieved in all 3 years, with the IAEA drawing the broader conclusion for Australia each year.

Analysis

We rate our performance against this measure as **achieved**.

The Australian Safeguards and Non-Proliferation Office (ASNO) is a specialist office within DFAT that enhances Australia's security by preventing the spread of weapons of mass destruction and supporting international non-proliferation and disarmament efforts. ASNO delivers this role through domestic regulation, support for regional non-proliferation implementation, and contributions to the global non-proliferation and disarmament verification arrangements.[16]

Under the *Nuclear Non-Proliferation (Safeguards) Act 1987* (Safeguards Act), ASNO is Australia's national authority for ensuring compliance with Australia's safeguards obligations under the Treaty on the Non-Proliferation of Nuclear Weapons (NPT), and Australia's Comprehensive Safeguards Agreement and Additional Protocol with the International Atomic Energy Agency (IAEA).



An ASNO inspector oversees transportation of nuclear material in September 2025. Credit: ANSTO

As a non-nuclear-weapon state under the NPT, Australia is required to declare all nuclear activities, material and facilities to the IAEA and accept IAEA inspections to verify Australia's compliance with its treaty obligations. ASNO supports this process through an independent domestic regulatory system underpinned by reporting, verification and international engagement.

Where the IAEA finds no indication of the diversion of declared nuclear material, misuse of declared facilities, or undeclared nuclear material and activities, it draws the broader conclusion, representing the highest level of safeguards assurance for a state.

In 2025, the IAEA drew the broader conclusion for Australia, placing it among 75 states for which the IAEA concluded that Australia's declarations were correct and complete. This provides the highest level of independent assurance available that Australia is meeting its

16 Minister for Foreign Affairs, Senator the Hon Penny Wong, *Australian Safeguards and Non-Proliferation Office: Ministerial Statement of Expectations*, ASNO website, 4 February 2026, accessed 14 August 2026.

international safeguards obligations and reflects the effectiveness of Australia's domestic safeguards system. The IAEA has drawn this conclusion for Australia every year since 2000, longer than any other state.

The result was delivered through ASNO's regulatory activities under the Safeguards Act. In 2025–26, ASNO submitted all required reports, declarations and notifications to the IAEA relating to nuclear material, facilities and activities. ASNO also applied risk-based permit conditions proportionate to the nature and risk of regulated activities, worked closely with regulated entities to support accurate declarations, timely reporting and inspection readiness, and facilitated IAEA verification activities in Australia.

ASNO's annual report, tabled separately in parliament by the ASNO Director General under the Safeguards Act, provides further information on Australia's safeguards implementation, including IAEA safeguards findings, inspections conducted in Australia, domestic regulatory activities, and work to regulate Australia's acquisition of conventionally armed, nuclear-powered submarines. It also outlines changes in Australia's nuclear landscape and ASNO's efforts to adapt its safeguards, regulatory and technical capability in response to increasing complexity and scrutiny.[17]

These activities demonstrate regulator best practice principles, including risk-based and proportionate regulation, transparency, collaboration and evidence-based decision-making. ASNO builds trust and confidence through proportionate permit conditions, transparent reporting, and support for accurate and timely declarations. It applies a risk-based and data-driven approach to regulatory oversight and inspection readiness, including naval nuclear propulsion. ASNO collaborates closely with government agencies, regulated entities and the IAEA to support safeguards implementation and verification. The IAEA's independent assessment provides an objective and verifiable basis for evaluating Australia's safeguards performance.

Australia's planned acquisition of conventionally armed, nuclear-powered submarines represents the most significant change to Australia's nuclear landscape since ASNO's establishment. This is increasing the scale, complexity and scrutiny of ASNO's safeguards regulatory activities. During 2025–26, ASNO continued to work across government to support Australia's international treaty obligations and domestic regulatory requirements, including the development of safeguards arrangements for naval nuclear propulsion, while adapting its regulatory and technical capability to meet emerging challenges.

Since its introduction, the target for this measure has been achieved each year. The 2025–26 result is consistent with performance in 2023–24 and 2024–25 and demonstrates Australia's continued ability to meet the requirements for the IAEA to draw the broader conclusion, despite an increasingly complex safeguards environment.

17 ASNO, *Annual reports*, ASNO website, n.d., accessed 17 August 2026.

Key activity 2: Deliver international development and humanitarian assistance

Measure 6: The development program is effective, efficient and responsive	
Overall performance	**Achieved**
Target and result	**Target**: At least 85% of investments are assessed as satisfactory on both effectiveness and efficiency criteria in the investment monitoring report (IMR) process.[1] **Achieved** (of 391 investments, 89% were assessed as satisfactory against both criteria)
Methodology	Analysis of IMR, humanitarian investment monitoring report (HIMR) and final investment monitoring report (FIMR) ratings. IMRs are structured self-assessments completed by DFAT staff for bilateral, regional, global and multilateral investments valued at $3 million or more. In 2025–26, 64% of all IMRs were subject to internal or external review to strengthen the robustness of assessments. This included all FIMRs, which were assessed by independent monitoring and evaluation specialists to validate results.
Data sources	IMRs, HIMRs and FIMRs[2]
PBS and corporate plan references	Portfolio Budget Statements 2025–26, page 38 Corporate Plan 2025–26, page 21 Portfolio Budget Statements 2026–27, page 36
Measure type	Quantitative; effectiveness

1 This target covers 3 types of investment monitoring reports, including a standard IMR, a humanitarian investment monitoring report (HIMR) and a report completed in the final year of implementation of an investment, known as a final investment monitoring report (FIMR).

2 For more detail, see DFAT, *Australia's International Development Performance and Delivery Framework, DFAT, August 2023*.

Table 2.8: Performance achieved over time for measure 6, 2023–24 to 2025–26

Performance target	2023–24 result	2024–25 result	2025–26 result
At least 85% of investments rated satisfactory	**Achieved** (85%; 375 investments)	**Achieved** (90%; 381 investments)	**Achieved** (89%; 391 investments)

Analysis

We rate our performance against this measure as **achieved**.

The objective of Australia's development program is to advance an Indo-Pacific that is peaceful, stable and prosperous. The program supports Australia's national interests by working with our partners, particularly in the Indo-Pacific, to address shared challenges, including climate change and strategic contest.

Achieving this objective requires development investments to be effective, efficient and responsive to our partners' priorities and needs. Effectiveness and efficiency are internationally recognised evaluation criteria established by the Development Assistance Committee of the Organisation for Economic Co-operation and Development (OECD).

DFAT reports on the performance of Australia's development portfolio, comprising approximately 1,100 active investments delivered through a range of partners. Performance is monitored through investment monitoring reports (IMRs), which are structured self-assessments completed for investments with official development assistance (ODA) funding valued at $3 million or more. The performance measure also assesses humanitarian investments, including the extent to which assistance responds to the priorities and needs identified by partner governments and affected communities.

This measure aligns with the highest-level performance indicator in Australia's International Development Policy and associated Performance and Delivery Framework (see Table 2.9).

Table 2.9: Indicator from Tier 3 of Australia's International Development Performance and Delivery Framework

Indicator	Measure
Our development cooperation is effective	At least 85% of investments are assessed as satisfactory on both the effectiveness and efficiency criteria in the investment monitoring reporting (IMR) process

Source: DFAT, *Australia's International Development Performance and Delivery Framework*, DFAT, August 2023, page 18.

In 2025–26, DFAT achieved the target of at least 85% of investments assessed as satisfactory for both effectiveness and efficiency. IMRs were completed for 391 investments, of which 89% were assessed as satisfactory (a score of at least 4 – 'adequate') against both criteria.

The 2025–26 result of 89% compares with 90% in 2024–25. The one-percentage-point decrease was primarily due to a decline in efficiency ratings, with the proportion of investments assessed as satisfactory for efficiency falling from 92% in 2024–25 to 90% in 2025–26. Effectiveness ratings remained stable at 93% across both reporting periods.

Despite this marginal decline, performance has remained above the target, indicating that most development investments continue to deliver intended outcomes while using resources efficiently.

Overall, 64% of IMRs were subject to internal or external review, including all final investment monitoring reports (FIMRs). The reviewed IMRs assessed investments representing 50% of the total value of DFAT's ODA portfolio, or $17.504 billion in development assistance. The remaining portfolio primarily comprised core funding to multilateral organisations, which is assessed through separate performance assessments; investments in early planning phases; administrative investments; programs subject to centralised reporting arrangements, such as Australia Awards; and investments valued at less than $3 million.



A Royal Australian Air Force C-27J Spartan delivering relief supplies to Rotuma during a joint training exercise supported by Australia and the Defence Pacific Air Program, along with Fiji's National Disaster Management Office (NDMO) Emergency Planning and Coordination Unit. The training included working closely with Fiji Airports and Fiji Airways ground staff. Rotuma, Fiji, November 2025. Credit: DFAT



Leonesia in Poelau collects water from the rural water supply system. This system, funded by the Australian Government, provides an important source of water for families in the community, supporting their daily household needs and helping improve access to safe and reliable water in Ainaro, Timor-Leste. Credit: Maria Silvia Dos Reis Lopes



Obaidul, from Cox's Bazar in Bangladesh, being screened before cataract surgery. Obaidul struggled with blurry vision for about 2 years before he went blind. With the help of an Australian NGO Cooperation Program–funded cataract surgery, his sight was restored and he now owns a small business in Bangladesh. Credit: Michael Amendolia

Of the 391 investments assessed, 21 humanitarian responses were assessed through HIMRs, of which all were assessed as satisfactory against both effectiveness and efficiency criteria. This is consistent with 2024–25 results, where 17 humanitarian responses were assessed through HIMRs, of which all were assessed as satisfactory against both the effectiveness and efficiency criteria.

A further 59 investments completed implementation and were assessed through FIMRs. In 2025–26, 68% of FIMRs were assessed as satisfactory against both criteria, a decrease of 10 percentage points compared with 2024–25. It is important to note that 2025–26 completed investments are different from those investments that were completed and assessed in 2024–25. FIMRs provide an independently validated source of evidence on the extent to which investments achieved their intended outcomes over their full implementation period, whereas IMRs review outputs and progress towards outcomes only over the previous 12 months.

During 2025–26, 23 investments (6% of the 391 assessed) were identified as underperforming. Twelve of these investments were completed during the reporting period and therefore were not subject to remediation. Remediation plans are being developed for the 11 ongoing investments to address identified performance issues and support improved delivery.

The annual Performance of Australian Development Cooperation report provides further analysis of development program performance, including against specific policy priorities defined in Australia's International Development Policy and the International Development Performance and Delivery Framework. IMR ratings for effectiveness, efficiency, gender equality and disability equity are published on AusDevPortal,[18] with 2025–26 results scheduled for publication in early 2027.

18 Australian Government, *AusDevPortal*, adp.dfat.gov.au, 2024, accessed 11 August 2026.

Key activity 3: Advocate within multilateral institutions

Measure 7: Australia's payments to multilateral development organisations generate collective action on issues impacting Australia	
Overall performance	**Partially achieved**
Target and result	**Target**: Mandatory payments to multilateral development institutions are paid on time. **Partially achieved** (80%; 8 out of 10 payments to multilateral development institutions were paid on time)
Methodology	A review of mandatory payments to multilateral development institutions. Public and bank holidays may impact transfer or receipt of funds.
Data source	Instruments of commitments.
PBS and corporate plan references	Portfolio Budget Statements 2025–26, page 39 Corporate Plan 2025–26, page 22 Portfolio Budget Statements 2026–27, page 37
Measure type	Quantitative; outputs

Table 2.10: Performance achieved over time for measure 7, 2023–24 to 2025–26

Performance target	2023–24 result	2024–25 result	2025–26 result
Mandatory payments made on time	**Partially achieved** (88.9%; 8 of 9 payments)	**Achieved** (100%; 9 of 9 payments)	**Partially achieved** (80%; 8 of 10 payments)

Note: Percentages that are not whole numbers are rounded to one decimal place.

Analysis

We rate our performance against this measure as **partially achieved**.

Multilateral development banks (MDBs) provide finance and technical assistance to support low-income countries to meet their development goals. Australia works with other donors and MDB management to negotiate funding commitments through replenishment processes, typically conducted every 3 or 4 years. Through these negotiations, Australia advocates for policy and funding settings that support Australia's interests, particularly in the Indo-Pacific, while contributing to collective action on shared development and economic challenges.

Australia's financial contributions enable MDBs to make funding commitments to developing countries, in line with priorities agreed through replenishment negotiations. Predictable and timely donor funding supports the MDBs' ability to undertake long-term planning, make financing commitments and mobilise additional funding. Timely payment of donor commitments demonstrates Australia's reliability as a donor, supports the MDB long-term planning and financing activities, and helps maintain Australia's standing in MDB governance and replenishment processes. These commitments are formalised through instruments of commitment provided by donor countries.

The World Bank and Asian Development Bank have identified member contributions as central to their collective efforts to assist countries in managing complex economic and development challenges, including maintaining essential services, responding at scale with emergency relief, investing in energy and transport infrastructure, and responding to the impacts of the Middle East fuel crisis and rising fuel prices. Australia's payments therefore supported coordinated international action to address economic challenges affecting developing countries, including those in the Indo-Pacific.[19]

In 2025–26, DFAT was responsible for 10 encashments to MDBs totalling $422,967,100. Five encashments were made to the Asian Development Bank's Asian Development Fund; 4 to the World Bank's International Development Association (IDA); and 1 to IDA's Multilateral Debt Relief Initiative. Of the 10 encashments, 8 payments were made on or before the agreed due date and 2 IDA encashments were paid after their agreed due dates, both being more than 7 days late. As the target required all mandatory payments to be made on time, the performance measure was partially achieved.

19 World Bank Group, *World Bank provides additional support to help Marshall Islands respond to energy crisis* [media release], World Bank Group website, 9 June 2026, accessed 29 August 2026; World Bank Group, *World Bank Group statement on the conflict in the Middle East*, World Bank Group website, 26 March 2026, accessed 29 August 2026; Asian Development Bank (ADB), *ADB crisis response: Middle East conflict*, ADB website, n.d., accessed 29 August 2026; ADB, *Together We Deliver 2026: Asian Development Fund*, ADB, 2026.

An encashment scheduled for July 2025 was delayed due to an internal system error that resulted in funds not being transferred to the Reserve Bank of Australia (RBA) within the required timeframe. A further encashment scheduled for January 2026 was delayed due to an internal administrative processing error that also resulted in funds not being transferred to the RBA within the required timeframe. While the late payments did not prevent Australia from fulfilling its financial commitments to MDBs in 2025–26, they reduced the timeliness and predictability of Australia's contribution and resulted in the measure being partially achieved.

The late payments informed improvements to internal payment monitoring processes. Following notification from the World Bank of the late payments, the department implemented additional controls to verify that encashment funds have been received by the RBA prior to the due date and strengthened notification processes between DFAT's treasury and accounts payable business areas. These improvements are intended to reduce the risk of future delays and support the timely fulfilment of Australia's commitments to MDBs, maintaining Australia's standing as a reliable donor, and supporting effective participation in MDB governance and replenishment processes.

Measure 8: International organisations reflect Australian interests and values when addressing global challenges	
Overall performance	**Achieved**
Target and result	**Target**: Three focus areas demonstrate Australia's influence and engagement in international institutions. **Achieved** (all 3 focus areas achieved) 1. Delivery of planned strategic objectives for the United Nations General Assembly (UNGA) High-Level Week **Achieved** (100% (39 of 39) events aligned with at least one of Australia's 4 strategic objectives) 2. Election of Australian multilateral candidatures **Achieved** (all 4 Australian candidates were successfully elected) 3. Delivery of the UN Junior Professional Officer (JPO) Program **Achieved** (all 3 targets met: 100% of the JPO positions (12) were filled in the first recruitment round; 100% of JPOs agreed or strongly agreed that they were gaining knowledge of the multilateral system and structure of the United Nations; and 63.1% indicated they were considering a long-term career with the United Nations)
Methodology	Assessment of 3 focus areas to understand how effectively the department delivered on intended outcomes.
Data sources	UNGA High-Level Week program, internal reporting cables and records of conversation, election outcomes for Australian candidacies, internal administrative circulars, UN interview reports and JPO Program participant surveys. Limited survey responses reduced the availability of data for analysis. DFAT responded through targeted engagement with JPO participants to encourage survey completion and strengthen the evidence base.
PBS and corporate plan references	Portfolio Budget Statements 2025–26, page 40 Corporate Plan 2025–26, page 23 Portfolio Budget Statements 2026–27, pages 38–39
Measure type	Quantitative; qualitative; effectiveness

Table 2.11: Performance achieved over time for measure 8, 2023–24 to 2025–26

Performance target and focus areas	2023–24 result*	2024–25 result	2025–26 result
Three focus areas demonstrate Australia's influence and engagement in international institutions	Not applicable	**Substantially achieved** (1 focus area achieved; 1 substantially achieved and 1 partially achieved)	**Achieved** (all 3 focus areas achieved)
1. UNGA High-Level Week (98%)	Not applicable	**Substantially achieved** (96%)	**Achieved** (100%)
2. Multilateral candidatures (all Australian candidates elected)	Not applicable	**Partially achieved** (1 of 2)	**Achieved** (4 of 4)
3. JPO Program	Not applicable	**Achieved**	**Achieved**
Target 1: JPO recruitment (100%)	Not applicable	100%	100%
Target 2: Knowledge of the multilateral system (80%)	Not applicable	85.7%	100%
Target 3: Long-term UN career interest (50%)	Not applicable	62.5%	63.1%

* This measure was introduced in 2024–25. As no equivalent targets were reported before 2024–25, historical results are unavailable for 2023–24.

Note: For the JPO Program results, percentages that are not whole numbers are rounded to one decimal place.

Analysis

We rate our performance against this measure as **achieved**.

Global security, stability and prosperity depend on an effective multilateral system, including international organisations. These organisations provide a platform for dialogue, negotiation and cooperation on global challenges that cannot be addressed by individual countries, or smaller groups of countries, acting alone. The multilateral system is currently under severe strain, including financial. Australian advocacy is critical to protect our core interests and those multilateral functions that we rely on most.

This measure reflects the importance of active and effective multilateral engagement in protecting and promoting Australia's interests and values. Engagement with the multilateral system supports Australia's security and prosperity, contributes to regional and global stability, and advances Australia's foreign policy objectives.



Minister for Foreign Affairs, Senator the Hon Penny Wong, speaks at the Declaration for the Protection of Humanitarian Personnel Signing Ceremony and Vigil held on the North Lawn, United Nations Headquarters in New York, US, September 2025. Credit: Andrew Kelly

In 2025–26, the department assessed its performance against this measure through 3 focus areas that illustrate the multifaceted approach to Australia's engagement with international organisations. Together, these focus areas assess the effectiveness of DFAT's international advocacy, whole-of-government coordination, stakeholder engagement, and efforts to strengthen Australia's influence within the multilateral system.

Focus area 1 (UNGA High-Level Week) assesses the effectiveness of the department's advocacy and engagement with UN member states and international organisations, as well as its ability to strengthen partnerships with influential countries.

Focus area 2 (multilateral candidatures) and focus area 3 (JPO Program) assess the effectiveness of our whole-of-government coordination and stakeholder engagement, to ensure Australia is in leadership positions that provide opportunities to influence international organisations and represent our interests.

All 3 focus areas were assessed as achieved in 2025–26. Collectively, these results demonstrate the department's effectiveness in advancing Australia's interests and values through international organisations and multilateral engagement.

Focus area 1: Delivery of strategic objectives for UNGA High-Level Week

We rate our performance against this focus area as **achieved**.

The United Nations General Assembly (UNGA) High-Level Week is the largest annual gathering of world leaders, convened at the UN headquarters in New York each September. It provides an opportunity for DFAT to advocate for Australia's multilateral interests and values through engagement with UN member states, international organisations and non-government stakeholders. Given the concentration of world leaders in New York, High-Level Week also provides a significant platform to prosecute Australia's broader foreign policy interests. DFAT leads whole-of-government coordination to ensure Australia's interests at High-Level Week are represented consistently and coherently across engagements.

In 2025, the Prime Minister, the Hon Anthony Albanese MP, led Australia's delegation to High-Level Week, supported by the Minister for Foreign Affairs, Senator the Hon Penny Wong; the Minister for Climate Change and Energy, the Hon Chris Bowen MP; and the Minister for Communications, the Hon Anika Wells MP. The 2025 High-Level Week marked the 80th anniversary of the United Nations, with countries reflecting on the organisation's achievements and renewing commitments towards a more effective, efficient and inclusive multilateral system through the Secretary-General's UN80 reform initiative.[20]

In consultation with other Australian Government agencies, DFAT helps to set strategic objectives for Australia's participation at High-Level Week. These objectives support our multilateral engagement priorities and broader efforts to advance a wide range of targeted foreign policy priorities. In 2025–26, our strategic objectives related to defending the UN's foundational value, including its charter; demonstrating Australian leadership on international humanitarian law and the protection of humanitarian personnel; advocating for conflict prevention and peacebuilding, climate and ocean action, and multilateral reform; and building Australia's reputation as a constructive and engaged middle power.

Performance was assessed by examining the outcomes of Australia's engagements at High-Level Week against these strategic objectives. The assessment aimed to determine the results of the department's actions to achieve the intended outcomes. While the

20 United Nations, *General Assembly High-Level week 2025*, UN website, n.d., accessed 20 August 2026.

Department of the Prime Minister and Cabinet led arrangements for the Prime Minister as head of delegation, this assessment focuses on DFAT's responsibilities, including developing and delivering the Foreign Minister's program and supporting briefings.

Of the 39 events assessed during High-Level Week, all 39 (100%) were determined as aligning with at least one of Australia's strategic objectives for High-Level Week. This exceeded the target of 98%, and as such this focus area is considered achieved.

The result indicates that the department's engagements during High-Level Week were delivered in a manner consistent with Australia's strategic objectives and intended policy outcomes.

Focus area 2: Election of Australian multilateral candidatures

We rate our performance against this focus area as **achieved**.

In 2025–26, DFAT, as the whole-of-government coordinator for multilateral candidacies, supported Australia's election to the Universal Postal Union (UPU) Council of Administration and the Postal Operations Council for the 2026–2029 term, the International Civil Aviation Organization (ICAO) Council for the 2025–2028 term and the International Maritime Organization (IMO) Council for the 2026–2027 term.

DFAT supported these candidacies by:

- advising on campaign planning and strategy, particularly on developing effective messaging and delivering these through advocacy, engagements, promotional materials and events
- coordinating support from Australia's overseas diplomatic posts campaign support network, including formal written diplomatic communications and meetings with other national governments
- negotiating reciprocal support arrangements; for example, agreeing to vote for a country's candidacy in a multilateral election, in return for its agreement to vote for a specified Australian candidacy in the same or a different election
- providing targeted additional funding for campaign activities, such as events to support in-person advocacy with voting states.

All 4 candidacies were successful. Australia was elected to the:

- UPU Postal Operations Council with 125 of 192 votes
- UPU Council of Administration with 129 of 192 votes
- IMO Council with 134 of 176 votes
- ICAO Council with 156 of 193 votes.

All 4 outcomes were significant, with international elections becoming more competitive, and success increasingly relying on diplomatic engagement to secure reciprocal voting arrangements.

These successful outcomes of election to 4 multilateral bodies in 2025–26 increased Australia's representation in key international institutions and supported opportunities to contribute to multilateral decision-making and policy development. The department contributed to these successful results through coordination (on all candidacies across government), sustained diplomatic engagement with partners, and analysis and advice that contributed to securing reciprocal arrangements and unconditional votes. Factors outside the department's control included other agency leadership of the Australian campaigns for these elections, and the increasingly contested nature of elections globally.

Focus area 3: Delivery of the UN Junior Professional Officer Program

We rate our performance against this focus area as **achieved**.

The Junior Professional Officer (JPO) Program is a UN initiative that allows early-career professionals from participating countries (including Australia) to gain practical experience working in international organisations. Australia's participation in the JPO Program supports the development of a pipeline of Australians with expertise, networks and experience in the multilateral system. This strengthens Australia's engagement and multilateral influence with the United Nations and supports global efforts on issues important to Australia's foreign policy interests, such as peace and security, disarmament, gender equality and climate change.

DFAT leads Australia's participation in the program, including its implementation and management. This involves working with UN agencies to establish JPO positions, undertaking JPO recruitment processes and supporting Australian JPOs through their placements. The reporting period also coincided with UN downsizing, which reduced opportunities for employment across the UN system, including for JPOs.

In 2025–26, the department measured its performance against 3 quantitative targets.

Target 1: 100% of JPO positions established for an Australian JPO are filled within the first recruitment process

DFAT recruits and shortlists competitive Australian candidates who meet the UN's academic and professional experience requirements. Our objectives include:

- ensuring that our shortlisted applicants are endorsed by the United Nations
- supporting the UN-led interview process that results in the selection of a candidate to fill each role
- achieving full placement of advertised positions each year.

In 2025–26, 100% of positions available (12) were filled within the first recruitment round. This result indicates that the department was able to develop and target our recruitment approach to identify qualified and competitive candidates from across the Australian Public Service.

Target 2: At least 80% of JPO survey respondents indicate that they are gaining knowledge of the multilateral system and structure of the United Nations

The department conducts a placement experience survey towards the end of each JPO's first year. This data is typically collected after a JPO has completed 10 months or more of their placement. The survey asks JPOs to rate their agreement with the following statement: 'You are gaining knowledge of the structure of the UN/multilateral system and how to work effectively in the UN system.'

Based on survey responses by 8 JPOs in 2025–26, 100% 'agreed' or 'strongly agreed' that they were gaining knowledge of the multilateral system and structure of the United Nations, exceeding the target of 80%.

Of the 8 JPOs surveyed, 4 had completed 10 months or more of their placement. The remaining 4 had completed at least 7 months of their placement and were able to provide informed feedback on their experience and knowledge they had gained of the UN system and how it operates. These responses were included to increase the survey sample size. All respondents agreed or strongly agreed that they were gaining knowledge of the multilateral system and structure of the United Nations.

Results improved from 2024–25, when 85.7% of JPOs 'agreed' or 'strongly agreed' that they were gaining knowledge of the multilateral system and structure of the United Nations.

Target 3: At least 50% of Australian JPO survey respondents indicate that they are considering a long-term career with the United Nations

The department also conducts the JPO experience survey during the second, third and fourth year of each placement.

Based on survey responses completed by 19 JPOs in 2025–26, 63.1% indicated that they were either 'more likely to seek to stay at the UN' or 'strongly intend to stay at the UN', exceeding the target of 50%.

While this result was consistent with the 2024–25 result of 62.5%, direct comparison is not possible given the discrepancy in the number of respondents (8 in 2024–25 and 19 in 2025–26). The lower response rate in 2024–25 means that individual responses have a more substantial impact on the result.

Summary

All 3 focus areas were assessed as achieved in 2025–26. Through engagement at UNGA High-Level Week, successful election of Australian multilateral candidacies, and delivery of the UN JPO Program, the department demonstrated active and effective multilateral engagement and strengthened Australia's influence within international organisations. Together, these activities contributed to ensuring international organisations reflect Australian interests and values when addressing global challenges.

As part of ongoing improvements to performance reporting, the department will refine the focus areas underpinning this measure in 2026–27 to ensure they continue to provide meaningful information on DFAT's influence and engagement in international organisations. The focus area relating to UNGA High-Level Week was removed for 2026–27, as it was assessed as having a less direct relationship to the performance measure. The focus area relating to the UN JPO Program will be expanded to consider the department's broader Multilateral Placements Program (MPP).

The MPP has been introduced to provide a more comprehensive assessment of the department's contribution to advancing Australia's influence and policy objectives through the multilateral system. The MPP is a key mechanism for embedding Australian expertise in strategically important international organisations, building long-term networks and influence, and strengthening Australia's multilateral capability. It includes the JPO Program as well as more senior placements. Measuring the successful establishment and recruitment of priority placements provides a clear indicator of the department's effectiveness in delivering these outcomes. Reflecting significant changes in the multilateral system over the past 12 months, new performance targets will also be introduced for the MPP focus area in 2026–27 to ensure the measure remains relevant and meaningful.

Performance results for Outcome 2

Outcome 2: The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas

Key activity 4: Deliver consular services

Measure 9: Australians have access to consular information and services, including in times of crisis	
Overall performance	**Achieved**
Targets and results	**Target 1**: 100% of destination-specific travel advisories reviewed biannually for posts in a volatile risk environment and where there are elevated Australian interests. 100% of destination-specific travel advisories reviewed annually for all other posts. **Achieved** (100% biannual reviews; 100% annual reviews) **Target 2**: 100% of posts certify annually that crisis and contingency planning is in place for all locations of accreditation.[1] **Achieved** (100%)
Methodology	**Target 1**: A count of travel advisory reviews. **Target 2**: A calculation of the percentage of certified crisis action plans (CAPs) relative to the total number of required CAPs across Australia's overseas network. This includes all CAP types: full, compact and exempt.[2] The department undertakes quality assurance through periodic reviews of a sample of plans, covering approximately 80.9% of full CAP certifications in 2025–26.
Data sources	Travel advisory reviews and records of CAP certifications. DFAT missions overseas certify annually that their CAP has been updated and exercised.
PBS and corporate plan references	Portfolio Budget Statements 2025–26, pages 48–49 Corporate Plan 2025–26, page 24 Portfolio Budget Statements 2026–27, pages 48–49
Measure type	Quantitative; outputs

1 This target was revised during the reporting period. Refer to Table 2.17 on pages 91–97.

2 A full CAP is a comprehensive document completed for a post or country of accreditation or a country of non-resident accreditation where there are significant Australian interests. A compact CAP is a streamlined version used where the risk profile, Australian interests or operational requirements do not warrant a full CAP. An exempt CAP applies where a head of mission or head of post has determined that a full or compact CAP is not required, although minimum contingency information must still be maintained.

Table 2.12: Performance achieved over time for measure 9, 2023–24 to 2025–26

Performance target	2023–24 result	2024–25 result	2025–26 result
Target 1: Travel advisory reviews	**Achieved** (100% biannual; 100% annual)	**Achieved** (100% biannual; 100% annual)	**Achieved** (100% biannual; 100% annual)
Target 2: Crisis and contingency planning*	Not applicable	Not applicable	**Achieved** (100%)

* Target 2 was introduced in 2025–26. As no equivalent targets were reported before 2025–26, historical results are unavailable.

Analysis

We rate our performance against this measure as **achieved**.

The department delivers consular services and crisis preparedness globally through its network of embassies, high commissions, consulates and other offices, including by providing travel advice through the Smartraveller website.

Through timely travel advice and crisis preparedness activities, DFAT supports Australians to make informed travel decisions and maintains its ability to respond to overseas emergencies. Together, these activities demonstrate DFAT's ability to ensure that Australians have access to consular information and services, including in times of crisis.

Target 1: Travel advisory reviews

Australians received current travel advice in relation to multiple crises and rapidly changing risks during the reporting period through 179 destination-specific travel advisories maintained by DFAT. Each advisory provides information on safety, health, local laws, travel and local contacts. Published on the Smartraveller website, these advisories are a primary source of up-to-date information for Australians travelling overseas, helping them make informed travel decisions and avoid difficulties while abroad.

DFAT regularly reviews its destination-specific travel advisories to ensure Australians overseas receive up-to-date information on risks. Advisories are reviewed annually or biannually, based on factors including safety and security, health, local laws, travel risks, and the level of Australian interest in the destination. Additional updates are published throughout the year as risks change to ensure travel advice remains current and accurate. Updates rely on close relationships and reporting and information from overseas posts, host governments, other Australian Government agencies and like-minded partners.

In 2025–26, the target was achieved – 100% of travel advisories for posts in volatile risk environments and where there are high Australian interests were reviewed biannually, while 100% of travel advisories for all other posts were reviewed annually. Maintaining 100% compliance ensured Australians continued to have access to current travel information despite multiple, fast-moving international crises.

Travel advisories are supplemented by thematic pages on the Smartraveller website and social media updates. Smartraveller has more than 150 thematic pages covering topics such as travel essentials, travel insurance, extreme weather and natural disasters, travelling for major events, partying safely, terrorism, and travel risks for different types of travellers. In 2025–26, more than 1,400 posts were published across Smartraveller social media channels (Facebook, X and Instagram), providing Australians with travel advice updates and essential travel safety information. While these activities do not form part of the target, they provide valuable information to keep Australians informed while travelling overseas.

In 2025–26, DFAT made 1,554 travel advice updates through the Smartraveller website, including the 205 scheduled reviews required under this measure (179 destinations on an annual schedule; 26 destinations on a biannual schedule) and over 1,300 ad hoc and technical updates in response to emerging risks. While ad hoc updates do not form part of the target, they reflect the rapid changes in global security, health and natural disaster environments that DFAT was required to respond to.

Delivery of this outcome relied not only on scheduled reviews but also on continuous risk monitoring and close collaboration between Commonwealth agencies, Canberra-based consular, crisis management and geographic teams, overseas posts, local authorities and other partners. This collaboration supported timely updates to travel advisories and Smartraveller communications throughout the reporting period.

For example, following engagement with local authorities, the Australian Embassy in Bangkok requested a review of travel advice levels for parts of Thailand. DFAT assessed the request using security, intelligence and consular information from a range of sources to determine whether existing travel advice remained appropriate. Any resulting changes were informed by collaboration across consular, geographic and specialist teams and were evidence-based, proportionate, and consistent with the assessment framework for Smartraveller's travel advice levels. To support transparency, DFAT publicly outlines both its travel advice levels and the process used to develop travel advice on its Smartraveller website.

The target was achieved in an increasingly complex and rapidly evolving global environment. Ongoing conflict in the Middle East, regional security tensions on the Thailand–Cambodia border, civil unrest in Nepal, Tanzania and Madagascar, natural disasters in Japan, the Philippines and Venezuela, and isolated health threats such as hantavirus required ongoing reassessment of risks to Australians overseas, and contributed

to increased monitoring and advisory activity during the reporting period. In response to the Ebola outbreak in Africa, 16 African travel advisories and 11 travel advisories for other destinations were updated. This reinforced the importance of maintaining a regular review process to ensure travel advice remains current and accurate.

Challenges in meeting the performance target arose from an increased workload in monitoring global instability, and the need to respond to multiple concurrent crises, including the broad and ongoing impacts of the Middle East conflict.



Australian officials in Qatar assist Australians during the Middle East regional conflict in March 2026. Credit: DFAT

Demand for travel information remained strong in 2025–26, with more than 30.5 million direct page views of the Smartraveller website. Indonesia attracted the highest number of travel advice page views, followed by Thailand, the United Arab Emirates, the United Kingdom and Vietnam. The Australian Public Service Commission's *Trust in Australian public services: 2025 Annual Report* reported high levels of public trust (87%) and satisfaction (88%) with Smartraveller, indicating that Australians continue to value it as a trusted source of travel information.[21]

Target 2: Crisis and contingency planning

DFAT maintained crisis response preparedness across its overseas posts throughout the reporting period, with certified crisis action plans (CAPs) in place for all locations of accreditation. Under the Australian Government Crisis Management Framework, DFAT leads the Australian Government's response to overseas crises that could impact Australians or Australian interests.[22] To support crisis response, all overseas posts are required to maintain a current CAP, which sets out how they prepare for and respond to incidents and crises across their countries of accreditation.

21 Australian Public Service Commission (APSC), *Trust in Australian public services: 2025 Annual Report*, APSC, October 2025, page 27.

22 Department of the Prime Minister and Cabinet (PM&C), *Australian Government Crisis Management Framework*, PM&C, September 2025.

Each year, heads of mission or heads of post must certify that crisis and contingency planning arrangements are in place for all locations of accreditation and have been tested through exercises or real-world CAP activations. Testing includes scenario exercises, simulations, and/or activation drills that assess crisis response arrangements, staff roles, communications and coordination. CAPs are informed by strong relationships and consultations with a range of stakeholders such as local authorities, other Australian Government agencies and like-minded partners. Regular testing improves CAPs, supports continuous improvement and strengthens departmental preparedness.

In 2025–26, the target was achieved – 100% of posts certified that crisis and contingency plans were in place for all locations of accreditation. This certification confirmed that all full and compact CAPs and CAP-exempt information had been reviewed and updated, and all full CAPs for countries of resident accreditation had been exercised. It also confirmed that documentation and preparedness arrangements remained appropriate to the risks in each location of accreditation. To strengthen the reliability of the reported result, the department reviewed a sample (80.9%) of full CAPs to verify compliance with certification requirements.

Achievement of the target demonstrates that DFAT maintained and tested crisis preparedness arrangements across its overseas network and regularly tested its crisis response capabilities. This supports the Australian Government's ability to provide timely advice and assistance to Australians affected by crises overseas.

The suspension of operations at the Australian Embassy in Tehran in June 2025, and its continued closure during the reporting period, presented challenges for maintaining crisis preparedness arrangements for Iran. In response, the department maintained crisis and contingency planning capability for Iran through alternative arrangements, including a review, update and certification of the Iran CAP by Canberra-based officers, ensuring preparedness requirements continued to be met throughout the reporting period.

Summary

Together, these activities supported Australians' access to consular information and services, including in times of crisis, by ensuring travel advice remained current and that crisis preparedness arrangements were maintained and tested across DFAT's overseas network. Further information on the department's consular services to Australians is available in the annual Consular State of Play.[23]

23 DFAT, *Consular State of Play*, Smartraveller website, n.d., accessed 14 August 2026.

Key activity 5: Deliver passport services

Measure 10: Australian passports are processed efficiently	
Overall performance	**Achieved**
Targets and results	**Target 1**: 95% of travel documents[1] are available within 6 weeks of lodgement[2] **Achieved** (98.8%) **Target 2**: 98% of priority passports are processed within 2 business days **Achieved** (99.8%) **Target 3**: 98% of fast-track passports are processed within 5 business days **Achieved** (99.8%) **Target 4:** Travel document processing efficiency is greater than or equal to 90% of the agreed benchmark **Achieved** (104.3%)
Methodology	An analysis of passport lodgement and processing data, Australia Post delivery data and human resources system data.
Data sources	IT platforms data on finalised passport applications.
PBS and corporate plan references	Portfolio Budget Statements 2025–26, pages 50–51 Corporate Plan 2025–26, pages 25–26 Portfolio Budget Statements 2026–27, pages 50–51
Measure type	Quantitative; efficiency

1 'Travel documents' refers to official documents that allow a person to travel internationally, including passports, certificates of identity, convention travel documents and documents of identity.

2 The target published in the Corporate Plan 2025–26 – '95% of passports processed are available within 6 weeks of lodgement' – has been updated to improve the clarity of the scope being measured.

Table 2.13: Performance achieved over time for measure 10, 2023–24 to 2025–26

Performance target*	2023–24 result	2024–25 result	2025–26 result
Target 1: Travel documents available within 6 weeks (95%)	Not applicable	**Achieved** (99.3%)	**Achieved** (98.8%)
Target 2: Priority passports processed within 2 business days (98%)	**Achieved** (99.9%)	**Achieved** (99.8%)	**Achieved** (99.8%)
Target 3: Fast-track passports processed within 5 business days (98%)	Not applicable	**Achieved** (99.9%)	**Achieved** (99.8%)
Target 4: Processing efficiency at least 90% of benchmark	Not applicable	**Achieved** (115.8% of agreed benchmark)	**Achieved** (104.3% of agreed benchmark)

* Targets 1, 3 and 4 were introduced in 2024–25. As no equivalent targets were reported before 2024–25, historical results for 2023–24 are unavailable.

Analysis

We rate our performance against this measure as **achieved**.

In 2025–26, the department achieved all 4 targets for passport and travel document processing. The results demonstrate DFAT's ability to deliver timely, secure and reliable passport and travel document services to Australians travelling internationally. Performance was assessed against published service expectations, legislated processing timeframes and operational benchmarks.

Passport services operated in an environment of changing demand, high customer expectations for timely service delivery, and ongoing efforts to maintain ageing processing systems while preparing for future modernisation. The department responded through active workforce management, demand forecasting and operational planning to maintain service standards and processing efficiency.

These results were supported by collaboration across the passport network, including Australia Post, overseas posts and other service delivery partners that assist customers to lodge and receive travel documents.

Target 1: 95% of travel documents are available within 6 weeks from lodgement

The department advises customers to allow a minimum of 6 weeks to receive a passport. This target reflects the department's ability to provide routine travel documents within those timeframes. The measure tracks the period from application lodgement to delivery, or when a customer is notified the document is available for collection.

In 2025–26, 98.8% of travel documents were available within 6 weeks, exceeding the 95% threshold. Of 2,078,221 travel documents processed, 25,012 were not available within 6 weeks. The target was achieved.

While the result was 0.5 percentage points lower than the 2024–25 result, performance remained above the target. Factors affecting processing times included complex applications, requirements to obtain additional information from customers, occasional processing system constraints, and periods of high demand.

Target 2: 98% of priority passports are processed within 2 business days

This target measures the department's ability to deliver the priority passport service within the legislated 2 business days.

In 2025–26, 99.8% of priority passport applications were processed within 2 business days, exceeding the 98% threshold. Of the 62,827 priority passport applications received, 112 took longer than 2 business days. The target was achieved.

Performance was consistent with the 2024–25 result of 99.8%, demonstrating the department's continued ability to deliver the priority passport service. Maintaining this level of performance supports customers with urgent travel requirements while ensuring security and identity verification requirements are met.

Target 3: 98% of fast-track passports are processed within 5 business days

This target measures the department's ability to process fast-track passport applications within the legislated 5 business days.

In 2025–26, 99.8% of fast-track applications were processed within 5 business days, exceeding the 98% threshold. Of the 286,114 fast-track applications received, 431 took longer than 5 business days. The target was achieved.

The result was consistent with 2024–25, when performance was 99.9%. Further analysis of the small proportion of applications that exceeded the 5-business-day timeframe identified opportunities to strengthen internal performance monitoring. The department implemented improvements to monitoring to support the ongoing timely processing of fast-track applications.

Target 4: Travel document processing efficiency is greater than or equal to 90% of the agreed benchmark

The target assesses processing efficiency by comparing the number of travel documents processed each business day against the agreed benchmark. The department uses demand modelling to forecast passport lodgements and support operational and workforce planning. A 10% margin is allowed because forecasts are estimates and passport demand changes across the year. The measure includes all Australian Passport Office staff and contractors, regardless of role, reflecting the overall efficiency of the workforce deployed to deliver passport services.

In 2025–26, travel documents were processed with an average efficiency of 10.06 documents per full-time equivalent (FTE) compared to the benchmark of 9.65 per FTE, resulting in a processing efficiency of 104.3% against the agreed benchmark. The target was achieved.

The Australian Passport Office experienced lower demand in 2025–26 than in 2024–25, with fewer people applying for travel documents. This reflects broader demand patterns and fluctuations in passport renewal cycles following the COVID-19 pandemic. Despite lower demand, DFAT maintained processing efficiency above the agreed benchmark through workforce planning, demand forecasting and operational management.

Summary

In 2025–26, the department achieved all 4 targets, demonstrating its ability to deliver timely, secure and efficient passport and travel document services. Performance exceeded target thresholds across routine, priority and fast-track processing services, while processing efficiency remained above the agreed benchmark. These results were achieved despite changing demand patterns, varying levels of case complexity and high customer expectations for service delivery, while the department continued to maintain ageing processing systems and prepare for future modernisation. Through workforce planning, demand forecasting, performance monitoring and collaboration with service delivery partners, the department maintained strong performance and service standards throughout the year.

Measure 11: Customers are satisfied with passport services	
Overall performance	**Achieved**
Target and result	Target: 85% satisfaction rate overall from customer surveys. **Achieved** (90%)
Methodology	An independent third-party provider conducts a monthly customer satisfaction survey. Customers are randomly selected, and the survey sample reflects location and application type. Survey design aligns with better-practice market survey methods. The survey does not capture customers whose applications were withdrawn or refused, customers who declined to participate in the survey and those without an email address. These limitations are managed through representative sampling, independent survey administration, weighting of results, and regular quality assurance of data and reporting.
Data sources	Responses to the monthly customer satisfaction survey, customer sample extracts from the Passport Issue and Control System, and the Australian Passport Office customer satisfaction survey reports provided by the independent survey provider.
PBS and corporate plan references	Portfolio Budget Statements 2025–26, page 51 Corporate Plan 2025–26, page 26 Portfolio Budget Statements 2026–27, pages 50–51
Measure type	Quantitative; effectiveness

Table 2.14: Performance achieved over time for measure 11, 2023–24 to 2025–26

Performance target	2023–24 result	2024–25 result	2025–26 result
85% satisfaction rate overall from customer surveys	**Achieved** (94%)	**Achieved** (91%)	**Achieved** (90%)

Analysis

We rate our performance against this measure as **achieved**.

The Australian Passport Office (APO) conducts monthly customer satisfaction surveys to assess customers' experiences when applying for and receiving a passport. These independently administered surveys provide an important measure of how effectively the department delivers secure, accessible and responsive passport services to Australians worldwide. Results are weighted to ensure they reflect the characteristics of customers who applied for and received a passport.

The survey question used to measure customer satisfaction is: 'Overall, how satisfied or dissatisfied were you with your recent experience of applying for and receiving a passport?' In this period, 230,534 customers were invited to participate in the customer satisfaction survey, with 25,219 responses received, representing a response rate of 10.9%.

Based on responses received during this period, 90% of respondents rated their experience as satisfactory or very satisfactory (7 or above on a 10-point scale), exceeding the target of 85%.

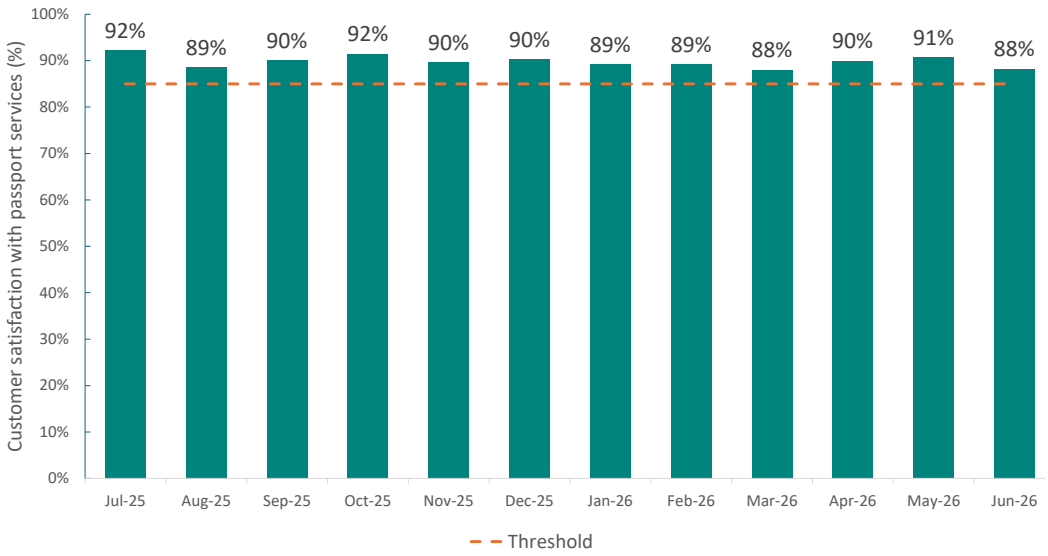
In 2025–26, passport services operated in a service delivery environment shaped by evolving customer expectations, increasing demand for digital services and heightened public scrutiny of government service performance. At the same time, the APO continued to manage workforce changes and maintain critical ageing technology systems while delivering secure and accessible passport services. These factors reinforced the importance of maintaining a strong customer focus and responsive service delivery.

Although satisfaction has remained above target for the past 3 years, results declined from 94% in 2023–24 to 90% in 2025–26. Despite this decline, results indicate that passport services continue to meet customer expectations, and highlight opportunities for ongoing service improvement. Satisfaction results were supported by responsive customer service and ongoing improvements to customer communications and digital services. Survey feedback from dissatisfied customers (rating of 1 to 4) identified concerns relating to understanding of passport requirements and application processes.

In 2025–26, DFAT used the survey feedback to identify recurring issues and implement targeted improvements, including clearer customer communications, enhanced guidance material, improved forms and strengthened customer support services. These improvements were supported through collaboration with Australia Post, overseas posts and other external delivery partners that assist customers with application lodgement.

Figure 2.2 shows monthly satisfaction results for 2025–26.

Figure 2.2: Customer satisfaction with passport services, by month, 2025–26



Note: The monthly results are based on the month in which each passport was finalised.
Source: Australian Passport Office customer satisfaction survey reports

Performance results for Outcome 3

Outcome 3: A secure Australian Government presence overseas through the provision of security services and information and communications technology infrastructure, and the management of the Commonwealth's overseas property estate

Key activity 6: Manage the Australian Government's overseas network

Measure 12: Australian Government staff, information and assets overseas are protected through appropriate risk-focused security measures	
Overall performance	**Substantially achieved**
Targets and results	**Target 1**: DFAT achieves the set security performance standards across a majority of its posts in the areas of compliance, culture and responsiveness to incidents. **Achieved** **Target 2**: DFAT delivers the Overseas Resilience to Cyber Activities program to 80% of posts selected through its annual risk-based planning process. **Substantially achieved** (78.6%; the department delivered the Overseas Resilience to Cyber Activities program to 11 of the 14 posts)
Methodology	**Target 1**: Ongoing assessments of compliance, culture and responsiveness to incidents for each of DFAT's overseas posts.* **Target 2**: Assessment of the number of planned posts to which the Overseas Resilience to Cyber Activities program was delivered during the year.
Data sources	**Target 1**: Data collected for each post on compliance with security, culture and responsiveness to incidents. **Target 2**: Completion reports of the Overseas Resilience to Cyber Activities program.
PBS and corporate plan references	Portfolio Budget Statements 2025–26, page 53 Corporate Plan 2025–26, page 27 Portfolio Budget Statements 2026–27, page 54
Measure type	Qualitative and quantitative; effectiveness

* Further information on methodology is held at a secure classification level.

Table 2.15: Performance achieved over time for measure 12, 2023–24 to 2025–26

Performance target*	2023–24 result	2024–25 result	2025–26 result
Target 1: Security performance standards	**Achieved**	**Achieved**	**Achieved**
Target 2: Overseas Resilience to Cyber Activities program	Not applicable	Not applicable	**Substantially achieved** (78.6%)

* Target 1 was achieved in each reporting year, with security performance standards met across a majority of posts in all 3 years. Target 2 was introduced in 2025–26. As no equivalent targets were reported before 2025–26, historical results are unavailable.

Analysis

We rate our performance against this measure as **substantially achieved**.

A secure and resilient overseas presence enables the Australian Government to deliver its functions – through DFAT – including advancing Australia's interests and providing consular and passport services. This measure assessed the effectiveness of the department's security and the delivery of the Overseas Resilience to Cyber Activities (ORCA) program to posts selected through an annual risk-based planning process.

Target 1: Security performance standards

The department assesses the effectiveness of its security controls against established security standards across 3 areas: compliance, security culture and responsiveness to incidents. These assessments provide insight into how effectively security risks are managed across the overseas network and support the department's ability to protect Australian Government staff, information and assets overseas.

In 2025–26, the department achieved the target, with a majority of posts meeting the set security standard. Strong performance in the compliance component was the principal contributor to this result. All but one post security compliance document was completed within the reporting period. This resulted in a completion rate of 99.7%, the highest rate within the compliance component since the introduction of post security scorecards in 2024.

The result represented an improvement on 2024–25, with more posts meeting the set security standard. Additionally, regular tracking of current performance enabled targeted communication from the Chief Security Officer to post security personnel, which, together with support from the Overseas Security Branch, contributed to the improved result.

Target 2: Overseas Resilience to Cyber Activities program

The ORCA program aims to strengthen cyber resilience across the department's overseas network. Through ORCA, the department delivers cyber resilience activities to posts selected through an annual risk-based planning process, which prioritises locations with the greatest cybersecurity risk.

In 2025–26, the department substantially achieved the target, delivering the ORCA program to 11 of the 14 posts (78.6%) selected through DFAT's annual risk-based planning process. ORCA activities were delivered between March and June 2026 and included cyber awareness training for post-based staff, assessments of cybersecurity controls, post-specific reporting identifying cybersecurity risks and opportunities to strengthen resilience, and an overall thematic analysis of findings identified across the network in 2025–26. Supporting activities included coordination with overseas posts and engagement with regional technical officers and post management. All engagements were delivered using a consistent assessment methodology and reporting framework, with assessment findings subject to internal review and quality assurance before reports were finalised.

At the start of 2025–26, 11 posts were selected for inclusion in the program. Activities were completed at 8 posts, while delivery to the remaining 3 could not proceed due to factors outside the department's control, including regional instability and travel constraints. To maximise coverage, the department incorporated an additional 3 posts during the reporting period, increasing the program's scope to 14 posts.

Adjustments included adding activities at Wellington, incorporating additional posts such as Apia and Shanghai, where geographic proximity and scheduling efficiencies enabled broader coverage, and conducting assurance activities for Abu Dhabi remotely using desktop analysis and available telemetry.

Through a flexible, risk-based approach and close collaboration with overseas posts, regional technical officers and post management, the department adapted delivery arrangements to maintain planned program coverage despite disruptions to the original schedule.

Summary

Together, these activities contributed to maintaining a secure and resilient overseas presence, supporting the department's ability to deliver functions overseas as part of its role in making Australia stronger, safer and more prosperous.

Measure 13: The overseas property estate is effectively maintained and fit for purpose	
Overall performance	**Achieved**
Targets and results	**Target 1**: At least 80% satisfaction rating with the performance of the outsourced property service provider and the Overseas Property Office. **Achieved** (91%) **Target 2**: Annual reinvestment in the DFAT portfolio of a minimum of 2% of the building asset value. **Achieved** (2.45%) **Target 3**: At least 90% of the owned property estate planned and preventative maintenance program is completed as per the agreed schedule. **Achieved** (98%)
Methodology	**Target 1**: An annual client satisfaction survey of 103 overseas posts conducted by an independent third-party service provider with expertise in designing and conducting customer surveys. **Target 2**: An annual independent valuation program of real property assets. **Target 3**: An annual completion rate of the planned and preventative maintenance program.
Data sources	Responses to the annual customer satisfaction survey, external independent property valuation reports, expenditure data, and records of maintenance work orders from the external service provider.
PBS and corporate plan references	Portfolio Budget Statements 2025–26, pages 54–55 Corporate Plan 2025–26, page 28 Portfolio Budget Statements 2026–27, pages 55–56
Measure type	Quantitative; outputs

Table 2.16: Performance achieved over time for measure 13, 2023–24 to 2025–26

Performance target	2023–24 result	2024–25 result	2025–26 result
Target 1: Property services provider and Overseas Property Office performance	**Achieved** (85.5%)	**Achieved** (95%)	**Achieved** (91%)
Target 2: Annual reinvestment in the DFAT property portfolio	**Achieved** (2.5%)	**Achieved** (2.5%)	**Achieved** (2.45%)
Target 3: Planned and preventative maintenance program	**Achieved** (99%)	**Achieved** (99%)	**Achieved** (98%)

Analysis

We rate our performance against this measure as **achieved**.

A fit-for-purpose overseas property estate enables the Australian Government to safely, securely and effectively deliver diplomatic operations overseas. The department manages the Commonwealth's overseas property portfolio, comprising more than 1,100 properties and including owned property estate and leased head-of-mission residences and chanceries.

Target 1: Performance of the contracted property services provider and the Overseas Property Office

DFAT's contracted property services provider delivers planned and preventative maintenance, lease administration, property upgrades and construction works across the overseas estate.

Client satisfaction is measured through an annual survey administered by a third-party provider. The survey assesses whether property services are meeting posts' business needs and provides insight into the performance of the Overseas Property Office (OPO) and its contracted service provider.

The survey, conducted in April 2026, achieved a 100% response rate from 103 posts with overseas owned and/or leased chanceries and head-of-mission residences. OPO and its contracted service provider achieved a client satisfaction rating of 91%, exceeding the target of 80%. While satisfaction decreased from 95% in 2024–25, the result remained above the target and consistent with the high levels of satisfaction reported over the past 3 years.

OPO and the contracted service provider achieved high ratings for competency and skills to meet the property needs of posts (88.5% satisfied), reliability of property management services (81.0% satisfied), and keeping posts informed of property management activities (83.5% satisfied). Satisfaction also improved compared with 2024–25 for the timeliness of urgent repairs and maintenance (+3.0 percentage points), the thoroughness of urgent repairs (+2.0 percentage points), and the thoroughness of non-urgent repairs (+3.0 percentage points).

The survey identified opportunities for improvement, particularly in the service provider's resourcing capacity to meet clients' needs (22.0% not satisfied), communication of property inspection outcomes (23.0% not satisfied), and the provision of realistic project plans for special projects and minor capital works (29.0% not satisfied).

OPO is addressing these areas for improvement through an action plan developed with the service provider, with progress and implementation monitored through contract management, and governance processes and regular engagement with posts. This helps ensure client feedback is acted on and service improvements are delivered.

To support continuous improvement, OPO released an internal service charter in June 2026 that establishes shared service standards, behaviours and accountabilities for OPO and its contracted service provider. The charter promotes more consistent, responsive and client-focused service delivery across the overseas network. It also strengthens collaboration and shared ownership of outcomes, and addresses areas for improvement identified through the Overseas Facilities Management Survey 2026, including communication, responsiveness and project planning. Progress will be monitored through stakeholder surveys, post feedback and regular performance reviews, with results used to inform ongoing service improvements.

Target 2: Annual reinvestment in the DFAT property portfolio

Maintaining an appropriate level of reinvestment in the overseas property portfolio helps ensure DFAT's overseas properties remain safe, functional and fit for purpose, while preserving the long-term value of the estate. The department's target of 2% aligns with the Australian annual depreciation rate typically applied to building assets with a 50-year useful life, and provides a benchmark for assessing whether investment in asset renewal is keeping pace with asset consumption.

The reinvestment rate compares annual investment in capital refurbishment and asset renewal against the value of DFAT's owned overseas property portfolio, based on the previous year's asset valuations. The target excludes new property acquisitions and major expansion projects, focusing on investment that maintains, renews or replaces existing assets.

In 2025–26, the department achieved an annual reinvestment rate of 2.45% across the owned property portfolio, exceeding the target of 2% and continuing a strong and stable 3-year trend.

Maintaining reinvestment above the benchmark indicates DFAT is continuing to renew and replace ageing assets at a level sufficient to support the long-term sustainability of the overseas estate. This helps mitigate the risk of asset deterioration, deferred maintenance and costly future remediation works, while ensuring properties continue to meet operational, security and accommodation requirements across the global network.

Target 3: Planned and preventative maintenance program

The planned and preventative maintenance program supports the safe and efficient operation of overseas properties, extends asset life, and reduces the risk of degradation and failure.

Each year, a planned and preventative maintenance program is developed for DFAT's owned overseas properties, informed by asset condition, lifecycle renewal requirements and risk-based prioritisation, including criticality and operational impact. The program includes essential services such as fire safety, electrical, plumbing, heating, ventilation, and air-conditioning systems. Planned maintenance activities are incorporated into endorsed asset management plans for each property and delivered by DFAT's contracted facilities management service provider.

OPO provides oversight and assurance activities to monitor delivery, including reviewing maintenance schedules, monitoring work orders, undertaking quarterly performance reporting and compliance and assurance reviews, conducting site inspections across the overseas network, and validating the quality and completion of maintenance activities through sample-based audits. Maintenance performance is also reviewed through regular contract management meetings and governance forums to ensure works are delivered in accordance with contractual requirements and agreed asset management priorities.

In 2025–26, the contracted property service provider completed 13,068 planned preventative maintenance work orders across the overseas network, representing a completion rate of 98% against a total of 13,308 scheduled work orders. This included routine and reoccurring maintenance activities designed to preserve asset performance and condition.

OPO reviews and validates any revisions to the program through its assurance processes to ensure the reported result accurately reflects delivery of the approved maintenance program.

This target provides an indication of how effectively preventative maintenance is being delivered across the overseas property estate and is used to monitor contractor performance, identify emerging maintenance risks and inform asset management decisions.

Planned and preventative maintenance completion rates have remained consistently strong over the past 3 years, with results indicating that critical maintenance activities continue to be delivered as planned, helping to maintain safe, secure and fit-for-purpose facilities that support Australia's diplomatic operations overseas.

Summary

Achievement of all 3 targets demonstrates that the overseas property estate remained effectively managed, well maintained and fit for purpose. Through ongoing property management, sustained reinvestment and delivery of maintenance activities, the department maintained the condition, functionality and capability of the overseas estate, supporting the safe, secure and effective delivery of Australia's diplomatic operations overseas.

Revised performance measures

During 2025–26, performance information published in the DFAT Corporate Plan 2025–26 for performance measures 1, 2, 3, 4, 8, 9, 10 and 12 was revised. Details of these revisions are provided in Table 2.17.

Table 2.17: Summary of revisions to DFAT's performance measures during 2025–26

Publication	Measure/target	Revision	Reason for change
Measure 1: DFAT's diplomatic efforts support favourable foreign affairs and trade policy outcomes for Australia			
Portfolio Budget Statements (PBS) 2025–26	**Target**: Case studies demonstrate performance. Specific case study topics will be identified in the Corporate Plan 2025–26.		
Corporate Plan 2025–26	**Target**: Three case studies demonstrate performance: 1. Implementing the Nauru–Australia Treaty 2. Increasing Australia's trade and investment ties with Indonesia through Australia's Business Champion for Indonesia 3. Enhancing Australia's cooperation with India through implementation of the *New Roadmap for Australia's Economic Engagement with India*	Case study topics identified for the reporting period.	Case study topics for this measure are selected annually at the time of developing the corporate plan.

(continued)

Table 2.17 (continued): Summary of revisions to DFAT's performance measures during 2025–26

Publication	Measure/target	Revision	Reason for change
Measure 2: The New Colombo Plan contributes to young Australians' Indo-Pacific knowledge, capability and connections			
PBS 2025–26	**Measure**: Increased number and diversity of Australian university undergraduates with Indo-Pacific capability. The performance measure is being reconsidered in line with program reform for the New Colombo Plan. An alternative or adjusted measure and/or targets for Program 1.5 will be provided in the Corporate Plan 2025–26.	Measure and targets were identified for revision, with an alternative or adjusted measure to be published in the Corporate Plan 2025–26.	Measure and targets were reviewed to align with the new policy initiative announced by the Minister for Foreign Affairs on 19 August 2024.[1]
Corporate Plan 2025–26	**Measure**: The New Colombo Plan contributes to young Australians' Indo-Pacific knowledge, capability and connections. **Target 1**: 300 Australian university undergraduates awarded a New Colombo Plan scholarship to study in the Indo-Pacific region. **Target 2**: 15% of Australian university undergraduates awarded under the New Colombo Plan have a planned language-learning component(s) for scholarships, semester and mobility streams.	Revised measure and targets published in the Corporate Plan 2025–26.	Measure and targets were revised to align with the new policy initiative announced by the Minister for Foreign Affairs on 30 July 2025, as foreshadowed in the PBS 2025–26.[2]
PBS 2026–27	**Target 2:** 15% of Australian university undergraduates awarded under the New Colombo Plan have a planned language-learning component(s) for scholarships, semester and mobility programs.	Target 2 wording was amended in the PBS 2026–27.	The target was revised to clarify the scope of assessment by replacing the term 'streams' with 'programs'.

(continued)

Table 2.17 (continued): Summary of revisions to DFAT's performance measures during 2025–26

Publication	Measure/target	Revision	Reason for change
Measure 3: Australia's standing in the region is enhanced through DFAT's public diplomacy			
PBS 2025–26	**Target**: A case study will demonstrate performance. A specific case study topic will be identified in the Corporate Plan 2025–26.		
Corporate Plan 2025–26	Case study demonstrates performance: Growing Australia's sports partnerships with Papua New Guinea.	Case study topic identified for the reporting period.	Case study topic for this measure is selected annually at the time of developing the corporate plan.
PBS 2026–27	**Target**: A case study on growing Australia's sports partnerships with Papua New Guinea demonstrates performance.	Alternative format.	The target wording was amended to improve clarity of intent.

(continued)

Table 2.17 (continued): Summary of revisions to DFAT's performance measures during 2025–26

Publication	Measure/target	Revision	Reason for change
Measure 4: DFAT's sanctions and foreign arrangements functions demonstrate the principles of regulator best practice			
PBS 2025–26	Nil	This was a new measure introduced in the Corporate Plan 2025–26.	The measure and targets were introduced in 2025–26 to support implementation of the Foreign Minister's statements of expectations for DFAT's regulatory functions. The measure assesses the extent to which the Australian Sanctions Office and Foreign Arrangements Branch demonstrate regulator best practice principles, consistent with the Department of Finance's Resource Management Guide 128: *Regulator Performance*.
Corporate Plan 2025–26	**Measure**: DFAT's sanctions and foreign arrangements functions demonstrate the principles of regulator best practice. **Target 1:** 100% of sanctions compliance matters finalised in the reporting period applied a graduated risk-based approach. **Target 2**: At least 85% of notifications to the Foreign Arrangements Scheme are in scope.	A new measure introduced in the Corporate Plan 2025–26.	As above.
PBS 2026–27	**Target 2**: At least 85% of arrangements notified to the Foreign Arrangements Scheme are in scope.	Target 2 was revised within the internal methodology document during 2025–26. While this change was first published in the Corporate Plan 2026–27, it applies to both reporting periods.	The target was amended to clarify the scope of assessment by replacing the term 'notifications' with 'arrangements notified'.

(continued)

Table 2.17 (continued): Summary of revisions to DFAT's performance measures during 2025–26

Publication	Measure/target	Revision	Reason for change
Measure 8: International organisations reflect Australian interests and values when addressing global challenges			
Corporate Plan 2025–26	**Measure type**: Quantitative; qualitative.		
Corporate Plan 2025–26	**Measure type**: Quantitative; qualitative; effectiveness.	Measure type was revised within the internal methodology document during 2025–26. While this change was first published in the Corporate Plan 2026–27, it applies to both reporting periods.	The measure type was amended to include effectiveness to better reflect the purpose of the measure.

(continued)

Table 2.17 (continued): Summary of revisions to DFAT's performance measures during 2025–26

Publication	Measure/target	Revision	Reason for change
Measure 9: Australians have access to consular information and services, including in times of crisis			
PBS 2025–26 and Corporate Plan 2025–26	**Target 1**: 100% of travel advisories reviewed biannually for posts in a volatile risk environment and where there are elevated Australian interests. 100% of travel advisories reviewed annually for all other posts. **Target 2**: A maximum of 2 unplanned Consular Emergency Centre telephony outages greater than 5 minutes per financial year.	See below	See below
PBS 2026–27	**Target 1**: 100% of destination-specific travel advisories reviewed biannually for posts in a volatile risk environment and where there are elevated Australian interests. 100% of destination-specific travel advisories reviewed annually for all other posts. **Target 2**: 100% of posts certify annually that crisis and contingency planning is in place for all locations of accreditation.	Target 1 wording was amended in the PBS 2026–27. Target 2 was revised, with a new target introduced in the PBS 2026–27.	The target was amended to clarify the scope of assessment by adding the term 'destination-specific'. Target 2 was revised to better focus the measure on DFAT's readiness to provide consular services to clients overseas. Measuring that crisis action plans are in place and updated for all locations of accreditation will provide a more accurate measure of the ability of DFAT to assist Australians in case of a crisis overseas.

(continued)

Table 2.17 (continued): Summary of revisions to DFAT's performance measures during 2025–26

Publication	Measure/target	Revision	Reason for change
Measure 10: Australian passports are processed efficiently			
PBS 2025–26	**Target 1**: 95% of travel documents are available within 6 weeks of lodgement.		
Corporate Plan 2025–26	**Target 1**: 95% of passports processed are available within 6 weeks of lodgement.		
PBS 2026–27	**Target 1**: 95% of travel documents are available within 6 weeks of lodgement.	Target 1 wording was amended in the PBS 2026–27.	Target 1 was updated to improve clarity regarding the scope of what is being measured.
Measure 12: Australian Government staff, information and assets overseas are protected through appropriate risk-focused security measures			
PBS 2025–26	**Target 1**: DFAT achieves the set security standards across a majority of its posts in the areas of compliance, culture and responsiveness to incidents.		
Corporate Plan 2025–26 and PBS 2026–27	**Target 1**: DFAT achieves the set security performance standards across a majority of its posts in the areas of compliance, culture and responsiveness to incidents. **Target 2**: DFAT delivers the Overseas Resilience to Cyber Activities program to 80% of posts selected through its annual risk-based planning process.	Target 2 is a new target introduced in the Corporate Plan 2025–26.	Target 2 was added to measure our performance in providing information and communications technology infrastructure at posts.

1 Minister for Foreign Affairs, Senator the Hon Penny Wong, *Centre For Asian-Australian Leadership inaugural annual lecture*, Minister for Foreign Affairs website, 19 August 2024, accessed 14 August 2026.

2 Minister for Foreign Affairs, Senator the Hon Penny Wong, *New Colombo Plan reforms to build Australia's Asia capability* [media release], Minister for Foreign Affairs, 30 July 2025, accessed 24 August 2026.

Australian National Audit Office

INDEPENDENT AUDITOR'S REPORT

To the Minister for Foreign Affairs

To the Minister for Trade and Tourism

Opinion

In my opinion, the financial statements of the Department of Foreign Affairs and Trade (the Department) for the year ended 30 June 2026:

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

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

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

- Statement by the Secretary and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered 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 Department 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.

Key audit matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

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

Key audit matter	How the audit addressed the matter
Valuation of overseas properties *Refer to Note 3.2A Land and Buildings and Note 7.2A Fair Value Measurement, Valuation Techniques and Inputs Used* As at 30 June 2026, the reported carrying value of land was $2,070 million (which is carried at fair value except for $0.79 million right-of-use assets which are carried at cost) and the carrying value of buildings was $2,263 million (which is carried at fair value except for $579 million right-of-use assets which are carried at cost). Overseas properties represent a significant proportion of these balances. The Department engaged an independent valuer to undertake the valuation of these properties. I focused on the fair value of overseas properties due to: • The significant value of the assets; • Large number of properties across a number of geographic locations; • Variety of valuation methodologies applied; and • The degree of subjectivity applied by the valuer in determining the fair value of the properties. The key assumptions and judgement include market comparison, incorporating economic conditions and local jurisdictional requirements, asset replacement costs and discount rates.	To address this key audit matter, I: • Evaluated the competence, capability and objectivity of the Department's valuer; • On a sample basis, assessed the appropriateness of methodologies used for compliance with accounting standards, the Department's accounting policies and generally accepted valuation techniques; • On a sample basis, tested the accuracy of key data utilised by the valuer; and • On a sample basis, evaluated and substantiated the appropriateness of key assumptions and judgements applied by the Department's valuer.

Key audit matter	How the audit addressed the matter
Accuracy of international development assistance *Refer to Note 2.1A International Development Assistance* The Department reported international development assistance of $3,957 million for the year ended 30 June 2026. The international development assistance programs are focused on providing assistance to developing countries and improving living standards. I considered this to be a key audit matter due to: • The significant value of the expenses incurred through the Department's aid programs; and • Expenses being incurred across a broad range of agreements. These agreements cover a variety of geographical areas with many third parties including international organisations, emergency and humanitarian programs, contributions to non-government organisations and volunteer programs.	To address this key audit matter, I: • On a sample basis, assessed the design, implementation and operating effectiveness of the key controls supporting international development assistance relating to the recording, monitoring and approval of funding agreements and expenditure; • Assessed the design, implementation and operating effectiveness of the Department's international development assistance management systems' information technology general controls; and • Examined supporting documentation for a sample of international development assistance payments to assess the accuracy of expenditure amounts including compliance with funding agreements and applicable acquittal processes.

Accountable Authority's responsibility for the financial statements

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

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

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 Department'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 Department'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 Department 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.

From the matters communicated with the Accountable Authority, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Australian National Audit Office



Lorena Skipper

Executive Director

Delegate of the Auditor-General

Canberra

14 September 2026

Department of Foreign Affairs and Trade
STATEMENT BY THE SECRETARY AND CHIEF FINANCIAL OFFICER

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

Under the Prime Minister's Directive on the Guidelines for the Management of the Australian Government Presence Overseas, the Department of Foreign Affairs and Trade (DFAT) provides services to support the conduct of Commonwealth entities represented overseas. As such the following exemptions to the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR) are published on the Department of Finance website and have been applied to DFAT's financial statements:

a) Subsections 37(a) and 43(2)(b) to require net recording of receipts on behalf of other entities as per section 74 of the PGPA Act.
b) Subsection 43(3)(a) to require net recording of cash payments on behalf of other entities made from appropriations.
c) Section 47 to not require separate disclosure of money paid on behalf of other entities.

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

Signed.....

Jan Adams AO PSM
Secretary

14 September 2026

Signed.....

Donna Degen
Chief Financial Officer

14 September 2026

Department of Foreign Affairs and Trade
STATEMENT OF COMPREHENSIVE INCOME
for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget[1] $'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	**1,315,727**	1,234,510	1,200,288
Suppliers	1.1B	**898,742**	969,510	1,051,327
Depreciation and amortisation	3.2A	**390,015**	358,368	353,303
Impairment loss on financial instruments	1.1C	**131**	170	-
Write-down and impairment of other assets	1.1D	**12,023**	14,986	-
Grants and other contributions		**10,909**	10,944	-
Finance costs	1.1E	**22,026**	20,868	15,669
Foreign exchange losses		**-**	17,626	-
Total expenses		**2,649,573**	2,626,982	2,620,587
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	**132,400**	124,329	108,106
Rental income	1.2B	**59,518**	59,554	53,246
Other revenue	1.2C	**11,621**	17,160	11,258
Total own-source revenue		**203,539**	201,043	172,610
Gains				
Gains from sale of assets		**1,366**	1,413	-
Foreign exchange gains		**39,968**	-	-
Other gains	1.2D	**15,463**	1,551	630
Total gains		**56,797**	2,964	630
Total own-source income		**260,336**	204,007	173,240
Net cost of services		**(2,389,237)**	(2,422,975)	(2,447,347)
Revenue from Government - departmental appropriations		**2,286,675**	2,275,471	2,294,505
(Deficit) from continuing operations		**(102,562)**	(147,504)	(152,842)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		**(161,018)**	241,247	-
Total comprehensive (loss)/income		**(263,580)**	93,743	(152,842)

1. Budget reported in the 2025-26 Portfolio Budget Statements published on 25 March 2025.

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

Department of Foreign Affairs and Trade
STATEMENT OF FINANCIAL POSITION
as at 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
ASSETS				
Financial assets				
Cash and cash equivalents	3.1A	**642,119**	619,627	421,872
Trade and other receivables	3.1B	**763,001**	783,142	677,214
Total financial assets		**1,405,120**	1,402,769	1,099,086
Non-financial assets[1]				
Land	3.2A	**2,069,661**	2,178,915	2,018,714
Buildings	3.2A	**2,262,866**	2,721,802	2,633,324
Plant and equipment	3.2A	**348,258**	371,070	744,169
Intangibles	3.2A	**147,080**	134,534	107,674
Inventories	3.2B	**56,599**	57,431	51,997
Prepayments		**69,640**	63,412	45,327
Total non-financial assets		**4,954,104**	5,527,164	5,601,205
Assets held for sale		**-**	323	-
Total assets		**6,359,224**	6,930,256	6,700,291
LIABILITIES				
Payables				
Suppliers	3.3A	**165,230**	164,632	146,975
Other payables	3.3B	**100,068**	109,198	86,626
Total payables		**265,298**	273,830	233,601
Interest bearing liabilities				
Leases	3.4A	**689,900**	1,124,048	1,022,899
Total interest bearing liabilities		**689,900**	1,124,048	1,022,899
Provisions				
Employee provisions	6.1A	**372,339**	366,468	350,247
Provision for restoration	3.5A	**33,559**	46,737	45,914
Total provisions		**405,898**	413,205	396,161
Total liabilities		**1,361,096**	1,811,083	1,652,661
Net assets		**4,998,128**	5,119,173	5,047,630
EQUITY				
Contributed equity		**3,878,912**	3,736,377	4,063,001
Asset revaluation reserve		**2,229,907**	2,390,925	2,149,678
Accumulated deficit		**(1,110,691)**	(1,008,129)	(1,165,049)
Total equity		**4,998,128**	5,119,173	5,047,630

1. Right-of-use (ROU) assets are included in land, buildings and plant and equipment.

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

Department of Foreign Affairs and Trade
STATEMENT OF CHANGES IN EQUITY
for the period ended 30 June 2026

	ACCUMULATED DEFICIT			ASSET REVALUATION RESERVE			CONTRIBUTED EQUITY			TOTAL EQUITY		
	2026	2025	Original Budget	**2026**	2025	Original Budget	**2026**	2025	Original Budget	**2026**	2025	Original Budget
	$'000	$'000	$'000	**$'000**	$'000	$'000	**$'000**	$'000	$'000	**$'000**	$'000	$'000
Opening balance												
Balance carried forward from previous period	**(1,008,129)**	(860,625)	(1,012,207)	**2,390,925**	2,149,678	2,149,678	**3,736,377**	3,509,388	3,803,536	**5,119,173**	4,798,441	4,941,007
Opening balance	**(1,008,129)**	(860,625)	(1,012,207)	**2,390,925**	2,149,678	2,149,678	**3,736,377**	3,509,388	3,803,536	**5,119,173**	4,798,441	4,941,007
Comprehensive income												
Revaluation adjustment	**-**	-	-	**(156,984)**	244,034	-	-	-	-	**(156,984)**	244,034	-
Makegood revaluation adjustment	**-**	-	-	**(4,034)**	(2,787)	-	-	-	-	**(4,034)**	(2,787)	-
(Deficit) for the period	**(102,562)**	(147,504)	(152,842)	**-**	-	-	**-**	-	-	**(102,562)**	(147,504)	(152,842)
Total comprehensive income	**(102,562)**	(147,504)	(152,842)	**(161,018)**	241,247	-	**-**	-	-	**(263,580)**	93,743	(152,842)
Transactions with owners												
Distribution to owners												
Returns on/of capital:												
Departmental equity return	**-**	-	-	**-**	-	-	**(134,747)**	(30,302)	-	**(134,747)**	(30,302)	-
Other agency transfer of assets	**-**	-	-		-	-	**(1,208)**	(36,857)	-	**(1,208)**	(36,857)	-
Contributions by owners												
Equity injection - Appropriations	**-**	-	-	**-**	-	-	**161,137**	177,265	142,112	**161,137**	177,265	142,112
Departmental capital budget	**-**	-	-	**-**	-	-	**117,353**	116,883	117,353	**117,353**	116,883	117,353
Total transactions with owners	**-**	-	-	**-**	-	-	**142,535**	226,989	259,465	**142,535**	226,989	259,465
Closing balance as at 30 June	**(1,110,691)**	(1,008,129)	(1,165,049)	**2,229,907**	2,390,925	2,149,678	**3,878,912**	3,736,377	4,063,001	**4,998,128**	5,119,173	5,047,630

Accounting Policy

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

Departmental Equity Return
2025-26 includes $133.287m (2025: $32.438m) which has been withheld under administrative quarantine under section 51 relating to a movement of funds decision.
2025-26 includes $1.460m (2025: nil) which has been quarantined as part of the no-win, no-loss funding agreement.
2025-26 includes nil (2025: $2.136m) receivable as part of the no-win, no-loss funding agreement.

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

Department of Foreign Affairs and Trade
CASH FLOW STATEMENT
for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		**2,520,332**	2,327,694	2,290,704
Sale of goods and rendering of services		**205,440**	238,152	160,310
GST received[1]		**65,122**	77,283	41,239
Other		**11,012**	15,115	11,227
Total cash received		**2,801,906**	2,658,244	2,503,480
Cash used				
Employees		**1,302,774**	1,184,959	1,196,832
Suppliers		**1,031,752**	1,065,651	1,090,518
Interest payments on lease liabilities		**21,297**	19,437	15,669
Section 74 receipts transferred to OPA[2]		**244,895**	177,561	-
Other		**10,909**	10,944	-
Total cash used		**2,611,627**	2,458,552	2,303,019
Net cash from operating activities		**190,279**	199,692	200,461
INVESTING ACTIVITIES				
Cash received				
Proceeds from sales of property, plant and equipment		**2,382**	1,573	-
Total cash received		**2,382**	1,573	-
Cash used				
Purchase of land and buildings		**99,931**	77,843	-
Purchase of plant and equipment		**68,833**	90,345	371,541
Purchase and development of intangibles		**53,659**	32,532	-
Total cash used		**222,423**	200,720	371,541
Net cash (used by) investing activities		**(220,041)**	(199,147)	(371,541)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		**157,215**	219,417	259,590
Total cash received		**157,215**	219,417	259,590
Cash used				
Principal payments of lease liabilities		**164,190**	168,187	148,712
Other agency transfer of assets		**1,208**	36,000	-
Total cash used		**165,398**	204,187	148,712
Net cash (used by)/from financing activities		**(8,183)**	15,230	110,878
Net (decrease)/increase in cash held		**(37,945)**	15,775	(60,202)
Cash and cash equivalents at the beginning of the reporting period		**619,627**	597,537	482,074
Effect of exchange rate movements on cash and cash equivalents at the beginning of the reporting period		**60,437**	6,315	-
Cash and cash equivalents at the end of the reporting period	3.1A	**642,119**	619,627	421,872

1. Goods and Services Tax (GST)
2. Official Public Account (OPA)

Department of Foreign Affairs and Trade
ADMINISTERED SCHEDULE OF COMPREHENSIVE INCOME
for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
NET COST OF SERVICES				
Expenses				
International development assistance	2.1A	**3,957,466**	3,866,933	3,954,870
Multilateral replenishments and other loans	2.1B	**980,459**	90,074	-
Other grants and contributions	2.1C	**598,932**	549,348	751,572
Export Finance Australia (EFA) National Interest Account (NIA) expenses	2.1D	**816,196**	240,809	148,017
Impairment loss on financial instruments		**76**	-	-
Other expenses	2.1E	**5,981**	11,651	10,642
Payments to corporate Commonwealth entities - Tourism Australia		**150,914**	153,564	153,772
Depreciation and amortisation	4.2A	**40**	80	-
Total expenses		**6,510,064**	4,912,459	5,018,873
Income				
Fees and charges	2.2A	**856,775**	836,725	789,306
Loan interest		**15,189**	14,727	15,189
EFA NIA income	2.2B	**34,953**	32,121	-
EFA dividend and competitive neutrality	2.2C	**39,568**	29,318	26,850
Return of prior year administered expenses	2.2D	**53,076**	54,877	32,086
Other revenue and gains	2.2E	**5,743**	7,164	255
Total income		**1,005,304**	974,932	863,686
Net cost of services		**(5,504,760)**	(3,937,527)	(4,155,187)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Remeasurements of defined benefit plans		**1,550**	7,143	-
Items subject to subsequent reclassification to net cost of services				
Movement in the carrying amount of investments		**97,805**	73,659	-
Total other comprehensive gain		**99,355**	80,802	-
Total comprehensive (loss)		**(5,405,405)**	(3,856,725)	(4,155,187)

Department of Foreign Affairs and Trade
ADMINISTERED SCHEDULE OF ASSETS AND LIABILITIES
as at 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
ASSETS				
Financial assets				
Cash and cash equivalents	4.1A	**5,011**	21,855	77,485
Receivables and loans	4.1B	**215,464**	203,484	214,896
Investments	4.1C	**3,517,954**	3,377,361	3,374,566
Total financial assets		**3,738,429**	3,602,700	3,666,947
Non-financial assets				
Intangibles	4.2A	**39**	79	159
Total non-financial assets		**39**	79	159
Total assets administered on behalf of Government		**3,738,468**	3,602,779	3,667,106
LIABILITIES				
Payables				
Grants	4.3A	**918,768**	584,262	1,624,403
Other payables	4.3B	**886,093**	656,927	153,487
Total payables		**1,804,861**	1,241,189	1,777,890
Provisions				
NIA provisions	4.4A	**978,241**	218,765	46,190
Employee provisions	6.1B	**62,161**	66,084	74,141
Total provisions		**1,040,402**	284,849	120,331
Total liabilities administered on behalf of Government		**2,845,263**	1,526,038	1,898,221
Net assets		**893,205**	2,076,741	1,768,885

Department of Foreign Affairs and Trade
ADMINISTERED RECONCILIATION SCHEDULE
as at 30 June 2026

	2026	2025
	$'000	$'000
Opening assets less liabilities as at 1 July	**2,076,741**	1,624,517
Net (cost of) services		
Income	**1,005,304**	974,932
Expenses		
Payments to entities other than corporate Commonwealth entities	**(6,359,150)**	(4,758,895)
Payments to corporate Commonwealth entities - Tourism Australia	**(150,914)**	(153,564)
Other comprehensive income		
Movement in the carrying amount of investments	**97,805**	73,659
Actuarial gains on defined benefit plans	**1,550**	7,143
Transfers (to)/from the Australian Government		
Appropriation transfers from OPA		
Administered assets and liabilities appropriations	**36,500**	286,932
Annual appropriations		
Payments to entities other than corporate Commonwealth entities	**4,712,426**	4,615,721
Payments to corporate Commonwealth entities - Tourism Australia	**150,914**	153,564
Special accounts		
Payments to entities other than corporate Commonwealth entities	**12,942**	63,085
Special appropriations (unlimited)		
Payments to entities other than corporate Commonwealth entities	**443,218**	412,011
Appropriation transfers to OPA		
Transfers to OPA	**(1,134,131)**	(1,222,364)
Closing assets less liabilities as at 30 June	**893,205**	2,076,741

Accounting Policy

Administered cash transfers to and from the Official Public Account (OPA)

Revenue collected by DFAT on behalf of the Government is administered revenue. Collections are transferred to the OPA maintained by the Department of Finance. Conversely, cash is drawn from the OPA to make payments under Parliamentary appropriation on behalf of the Government. These transfers to and from the OPA are adjustments to the administered cash held by DFAT on behalf of the Government and reported as such in the Administered Cash Flow Statement and in the Administered Reconciliation Schedule.

Payments to corporate Commonwealth entities

Payments to corporate Commonwealth entities from amounts appropriated for that purpose are classified as administered expenses, equity injections or loans of the relevant portfolio department. The appropriation to DFAT is disclosed in Note 5.1A: Annual Appropriations ("Recoverable GST exclusive").

Department of Foreign Affairs and Trade
ADMINISTERED CASH FLOW STATEMENT
for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000
OPERATING ACTIVITIES			
Cash received			
Fees and charges		**857,734**	839,053
GST received		**151,725**	149,608
Return of prior year administered expenses		**53,076**	54,877
EFA dividend and competitive neutrality		**39,568**	29,318
Other		**4,876**	6,217
Total cash received		**1,106,979**	1,079,073
Cash used			
International development assistance		**4,305,378**	3,974,632
Other contributions		**597,027**	550,524
Payments to corporate Commonwealth entities - Tourism Australia		**150,914**	153,564
EFA NIA		**21,767**	67,250
Other		**5,302**	7,361
Total cash used		**5,080,388**	4,753,331
Net cash (used by) operating activities		**(3,973,409)**	(3,674,258)
INVESTING ACTIVITIES			
Cash received			
Proceeds from concessional financial instruments		**9,750**	9,751
Total cash received		**9,750**	9,751
Cash used			
Purchase of concessional financial instruments (IDA[1] and ADF[2] subscriptions)		**202,054**	141,601
Investment in Australian Development Investments Fund (ADI)		**36,500**	101,500
Investment in EFA NIA		**-**	185,432
Total cash used		**238,554**	428,533
Net cash (used by) investing activities		**(228,804)**	(418,782)
Net (decrease) in cash held		**(4,202,213)**	(4,093,040)
Cash and cash equivalents at the beginning of the reporting period		**21,855**	92,878
Cash from Official Public Account			
Appropriations		**5,306,558**	5,181,296
Special accounts		**12,942**	63,085
Total cash from official public account		**5,319,500**	5,244,381
Cash to Official Public Account			
Appropriations		**(1,134,131)**	(1,222,364)
Total cash to official public account		**(1,134,131)**	(1,222,364)
Cash and cash equivalents at the end of the reporting period	4.1A	**5,011**	21,855

1. International Development Association (IDA)
2. Asian Development Fund (ADF)

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Overview

Objectives of the Department of Foreign Affairs and Trade

The Department of Foreign Affairs and Trade (DFAT) is an Australian Government controlled entity. It is a not-for-profit, non-corporate Commonwealth entity. The continued existence of DFAT in its present form and with its present outcomes and programs is dependent on Government policy and on continuing funding by Parliament for DFAT's administration and programs.

DFAT's role is to advance the interests of Australia and Australians internationally, providing foreign, trade and investment, development and international security policy advice to the Government. DFAT works with other Government agencies to ensure that Australia's pursuit of its global, regional and bilateral interests is coordinated effectively. DFAT's role involves working to strengthen Australia's security, enhancing Australia's prosperity, delivering an effective and high quality aid program and helping Australian travellers and Australians overseas. DFAT's Portfolio Budget Statements are structured to meet three outcomes:

- **Outcome 1**: The advancement of Australia's international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities;
- **Outcome 2**: The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas; and
- **Outcome 3**: A secure Australian Government presence overseas through the provision of security services and information and communications technology infrastructure, and the management of the Commonwealth's overseas property estate.

DFAT's activities that contribute towards these outcomes are classified as either departmental or administered. Departmental activities involve the use of assets, liabilities, income and expenses controlled or incurred by DFAT in its own right. Administered activities involve the management or oversight by DFAT, on behalf of the Government, of items controlled or incurred by the Government.

DFAT conducts the following administered activities on behalf of the Government:

- Official Development Assistance;
- Consular and passport services;
- Public information services and public diplomacy;
- New Colombo Plan;
- Programs to promote Australia's international tourism interests;
- Payments to international organisations; and
- Nuclear Powered Submarine Program.

Official Development Assistance (ODA) administered by DFAT includes international development assistance and multilateral replenishments. Appropriation funding is allocated through country, regional and global programs, and includes payments to international organisations, emergency and humanitarian programs, contributions to non-government organisations (NGOs) and volunteer programs. The objective of Australia's development program is to advance an Indo-Pacific that is peaceful, stable, and prosperous; a region that is predictable where differences are resolved by international law and norms, and where we can cooperate, trade, and thrive. To achieve this requires sustainable development and lifting people out of poverty.

International organisations program includes payments made by the department from non-official development assistance appropriations to international organisations, international treaty secretariats and international peacekeeping operations.

The New Colombo Plan is a signature initiative of the Australian Government which aims to lift knowledge of the Indo-Pacific in Australia by supporting Australian undergraduates to undertake study, language training and internships in the region.

The Nuclear Powered Submarine Program supports Australia's acquisition of conventionally-armed nuclear powered submarines, while setting the highest non-proliferation standards.

DFAT is responsible for recording and disclosing the Commonwealth's administered interests relating to Export Finance Australia (EFA) National Interest Account (NIA) in the department's administered financial statements. EFA NIA financial impacts are disclosed in various notes. For further information, please refer to EFA Annual Report.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Basis of Preparation

The financial statements and notes are required by section 42 of the PGPA Act.

The financial statements and notes have been prepared in accordance with:

- the FRR; and
- Australian Accounting Standards and Interpretations - including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

DFAT has applied the Simplified Disclosure issued by the AASB with the exception of disclosures prepared under the following accounting standards, as required under subsections 18(2) and 18(4) of the FRR:

- AASB 7 *Financial Instruments: Disclosure* (administered only);
- AASB 12 *Disclosure of Interests in Other Entities* (administered only);
- AASB 13 *Fair Value Measurement* (administered and departmental);
- AASB 16 *Leases* (administered and departmental); and
- AASB 116 *Property, Plant and Equipment* (administered and departmental).

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

The financial statements are presented in Australian dollars (AUD) and values are rounded to the nearest thousand dollars unless otherwise specified. Transactions denominated in a foreign currency are converted at the exchange rate at the date of the transaction. Foreign currency cash and cash equivalents, receivables, investments and payables are translated at the exchange rates current at the end of the reporting period. Exchange gains and losses are reported in the Statement of Comprehensive Income. DFAT does not enter into hedging arrangements for its foreign currency transactions and all foreign exchange gains or losses are considered non-speculative in nature.

Administered revenues, expenses, assets, liabilities and cash flows are disclosed in the administered schedules and related notes. Except where otherwise stated below, administered items are accounted for on the same basis and using the same policies as for departmental items, including the application of Australian Accounting Standards.

Taxation

DFAT is exempt from all forms of Australian taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST). Overseas, DFAT may be subject to Value Added Tax (VAT) or similar on the purchase of goods and services. Revenues, expenses, assets and liabilities are recognised net of GST/VAT except:

- where the amount of GST or VAT incurred is not recoverable from the Australian Taxation Office or overseas taxation authority respectively; and
- for receivables and payables.

Events After the Reporting Period

There have been no events after 30 June 2026 which will materially affect the financial position at the reporting date.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

New Accounting Standards

No accounting standard has been adopted earlier than the application date as stated in the standard. The following future accounting standards have been identified that may result in a material impact on DFAT's financial statements in future reporting periods:

Standard/ Interpretation	Nature of change in accounting policy, transitional provisions, and adjustment to financial statements
AASB 18 *Presentation and Disclosure in Financial Statements (Appendix D)*	AASB 18 will replace AASB 101 *Presentation of Financial Statements*. As a result, the requirements in AASB 101 will be: (a) replaced by new requirements in AASB 18; (b) transferred to AASB 18 with only limited wording changes; or (c) moved to AASB 108 *Basis of Preparation of Financial Statements* or AASB 7 *Financial Instruments*: Disclosures with only limited wording changes. AASB 18 has also introduced changes to AASB 107 *Statement of Cash Flows*. AASB 18 applies to annual reporting periods beginning on or after 1 January 2027. Earlier application is permitted. However, AASB 18 applies to not-for-profit public sector entities for annual reporting periods beginning on or after 1 January 2028.

Material Accounting Judgements and Estimates

In the process of applying the accounting policies detailed in these statements, DFAT has made the following estimates and judgements that have a material impact on the amounts recorded in the departmental financial statements:

- The fair value of land and buildings has been taken to be the market value of similar properties as determined by an independent valuer. In some instances, DFAT's buildings are purpose built and may in fact realise more or less in the market. Refer to Note 7.2A for more detail.

- The process of calculating the lease liability requires informed assumptions in determining the term of the lease where there are one or more options to extend beyond the initial non-cancellable term of the lease. An option period is included in the measurement of the ROU asset and lease liability when DFAT makes the judgement that the option is reasonably certain to be exercised based on historical experience, the nature of the lease and the circumstances of a particular location. At the time an option is due under a lease, DFAT may choose not to exercise the option. If this occurs, the remaining lease liability and associated ROU asset are derecognised.

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

In the process of applying the accounting policies detailed in these statements, DFAT has made the following estimate and judgement that have a material impact on the amounts recorded in the Administered financial statements:

- The fair value of the administered financial instruments and other provisions in 2025-26 have been determined using an independent valuer where applicable. The fair value of the financial instruments and other provisions are affected by variables such as discount rates, exchange rates and possible impairment. Refer to Note 4.4A, 7.4, 7.5 and 7.6 for more detail.

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

Changes in accounting policy

There has been a minor adjustment in the comparative figures in 7.3B: Net Gains or Losses on Financial Assets.

Certain comparative amounts have been adjusted to conform with current financial reporting guidelines. These are reflected as minor changes in the comparative figures in the Administered Reconciliation Schedule, Administered Cash Flow Statement, Note 2.1C: Other grants and contributions, Note 4.1A: Cash and cash equivalents and Note 7.5A: Categories of financial instruments.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1. Departmental Financial Performance

1.1 Expenses

	2026 **$'000**	2025 $'000
Note 1.1A: Employee benefits		
Wages and salaries	**905,097**	837,688
Superannuation		
Defined contribution plans	**80,712**	71,342
Defined benefit plans	**71,938**	64,307
Leave and other entitlements	**86,276**	104,848
Fringe benefits expense	**156,478**	142,926
Separations and redundancies	**10,003**	7,587
Other employee expenses	**5,223**	5,812
Total employee benefits	**1,315,727**	1,234,510

Accounting policy

Accounting policies for employee related expenses are contained in section 6: People and Relationships.

Note 1.1B: Suppliers		
Goods and services supplied or rendered		
Passport expenses	**136,154**	152,003
Property related expenses (excluding rent)	**140,646**	143,126
Security expenses	**67,521**	67,694
Information and communication technology	**270,001**	273,605
Travel expenses	**78,394**	81,820
Staff related expenses	**56,642**	53,472
Office expenses	**29,199**	29,783
Legal and other professional services	**39,311**	29,639
Contractors	**33,039**	31,271
Consultants	**5,428**	10,168
Remuneration of auditors	**675**	639
Facilitated evacuation expenses	**4,881**	54,755
Other expenses	**25,289**	30,988
Total goods and services supplied or rendered	**887,180**	958,963
Goods supplied	**219,073**	200,978
Services rendered	**668,107**	757,985
Total goods and services supplied or rendered	**887,180**	958,963
Other suppliers		
Short-term leases[1]	**6,719**	6,224
Workers compensation expenses	**4,843**	4,323
Total other suppliers	**11,562**	10,547
Total suppliers	**898,742**	969,510

1. DFAT has short-term lease commitments of $1.4 million as at 30 June 2026.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2026	2025
	$'000	$'000
Note 1.1C: Impairment loss on financial instruments		
Write-down of financial assets	**131**	109
Movement in impairment loss allowance	**-**	61
Total impairment loss on financial instruments	**131**	170
Note 1.1D: Write-down and impairment of other assets		
Write-down of buildings	**446**	3,526
Write-down of plant and equipment	**1,031**	1,522
Write-down of intangibles	**3**	-
Impairment of non-current assets held for sale or divested	**209**	32
Write-down of assets under construction	**10,334**	9,814
Write-off of inventories	**-**	92
Total write-down and impairment of other assets	**12,023**	14,986
Note 1.1E: Finance costs		
Unwinding of discount	**729**	1,431
Interest on lease liabilities	**21,297**	19,437
Total finance costs	**22,026**	20,868

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1.2 Own-source revenue and gains

	2026	2025
	$'000	$'000
Note 1.2A: Revenue from contracts with customers		
Sale of goods	**153**	551
Rendering of services	**132,247**	123,778
Total revenue from contracts with customers	**132,400**	124,329

Disaggregation of revenue from contracts with customers

DFAT generates revenue from agreements with customers. A significant portion of rendering of services revenue $129.2 million (2025: $121.2 million) is derived from DFAT providing services to other Commonwealth agencies overseas. The remaining revenue $3.0 million (2025: $2.6 million) is contributed by employees in relation to expenses that are incurred by DFAT.

DFAT categorises services provided overseas into accommodation and general support $83.1 million (2025: $72.0 million), security services $22.1 million (2025: $21.1 million) and information technology support $24.1 million (2025: $28.1 million). The risks and uncertainties in relation to timing of revenue and associated cash flows for services are the same. Per unit costs are determined at the beginning of the revenue period. Revenue is recognised from customers in arrears based on the agreed unit values. At the end of the revenue period the unit costs are reviewed to determine appropriateness in terms of cost that have been incurred. Revenue recognised for each customer is then adjusted in the following period to reflect the actual costs that have been incurred in determining the unit value.

Accounting policy

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

DFAT will classify a service based agreement as within the scope of AASB 15 *Revenue from Contracts with Customers* and recognise revenue in relation to services rendered from that agreement when all the following conditions are satisfied:

- DFAT has an agreement that has been approved by all parties to the agreement;
- the obligations of each party under the agreement can be identified;
- a pattern of transfer of services can be identified;
- the agreement has commercial substance; and
- it is highly probable that DFAT will collect the payments.

Service revenue is predominantly generated from providing services to other Commonwealth agencies overseas. The agreements with customers typically involve multiple services. All services relate to specific performance obligations, and as such the services are bundled for the purpose of revenue recognition. Revenue is recognised on a per unit basis and is not considered variable revenue.

The benefits to the customers under the agreements are provided and consumed simultaneously. The likelihood of re-performance of any aspects of the services is low and, as such, DFAT recognises the services revenue over time with proportionate recognition over the period of the agreement. The services are typically charged in arrears and as such, liabilities are not raised in relation to those obligations.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2026 $'000	2025 $'000
Note 1.2B: Rental income		
Operating lease:		
Lease income	**45,485**	44,611
Subleasing right-of-use assets	**14,033**	14,943
Total rental income	**59,518**	59,554

DFAT has in place a number of lease arrangements for operating lease commitments for ROU assets and DFAT owned properties. Future expected lease revenue is $194.7 million (2025: $255.8 million), further details are in the table below.

Maturity analysis of operating lease income receivables:		
Within 1 year	**56,824**	60,632
One to two years	**51,463**	53,730
Two to three years	**36,511**	48,669
Three to four years	**26,991**	33,224
Four to five years	**19,152**	23,927
More than 5 years	**3,772**	35,617
Total undiscounted lease payments receivable	**194,713**	255,799

Note 1.2C: Other revenue		
Foreign tax refunds	**7,557**	8,494
Contributions revenue	**-**	4,100
Sponsorship revenue	**2,781**	2,008
Resources received free of charge (audit)	**675**	639
Resources received free of charge (other)	**-**	138
Other revenue	**608**	1,781
Total other revenue	**11,621**	17,160

Accounting policy

Foreign tax refunds are recognised as revenue at the fair value of the foreign tax refund when the probable economic benefits of the transaction will flow to DFAT.

Contributions revenue is recorded on receipt of funds from other Commonwealth agencies for contributions to expenditure.

Sponsorship revenue is recognised as revenue at the fair value of the sponsorship received or receivable when the probable economic benefits of the transaction will flow to DFAT.

Resources received free of charge (audit), which relates to the cost of conducting the audit, 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 these resources is recognised as an expense.

Resources received free of charge (other) are recognised as revenue when, and only when, the fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of these resources is recognised as an expense. Contributions of assets at no cost of acquisition or nominal consideration, are recognised at their fair value when the asset qualifies for recognition.

Note 1.2D: Other gains		
Gain on restoration obligation	**15,206**	344
Assets previously expensed	**257**	1,207
Total other gains	**15,463**	1,551

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

2. Income and Expenses Administered on Behalf of Government

2.1 Administered - Expenses

	2026 $'000	2025 $'000
Note 2.1A: International development assistance		
Delivery of Australian international development assistance		
International development assistance - suppliers	**3,897,544**	3,811,975
Total delivery of Australian international development assistance	**3,897,544**	3,811,975
Employee benefits supporting delivery	**59,922**	54,958
Total employee benefits supporting delivery	**59,922**	54,958
Total international development assistance	**3,957,466**	3,866,933

Accounting Policy

Employee benefit expenses relate to both Australian Public Service (APS) and locally engaged staff working on the direct delivery of the aid program.

Note 2.1B: Multilateral replenishments and other loans		
New multilateral replenishments	**562,454**	-
Loss from measuring multilateral financial liabilities - at fair value through profit or loss	**383,359**	34,258
Unwinding costs - multilateral grants and contributions	**34,646**	55,816
Total multilateral replenishments and other loans	**980,459**	90,074

Accounting Policy

Accounting policies for other loans and multilateral replenishments and other loans are included in Note 4.1: Administered - Financial Assets and Note 4.3: Administered - Payables.

Note 2.1C: Other grants and contributions		
Payments to international organisations	**330,239**	361,244
New Colombo Plan	**49,328**	30,009
Nuclear Powered Submarine Program	**15,806**	15,942
Tourism Australia - Asia marketing fund	**20,223**	20,161
Non-Aid discretionary grants[1]	**182,460**	121,057
Consular emergency services	**45**	95
Other	**831**	840
Total other grants and contributions	**598,932**	549,348

Accounting Policy

DFAT administers a number of agreements on behalf of the Australian Government with international organisations. Liabilities are recognised to the extent that:

- the services required to be performed by the recipient have been performed; or
- the eligibility criteria has been satisfied, but payments due have not been made.

1. Information on grants awarded by the department is available on the GrantConnect website, grants.gov.au.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2026	2025
	$'000	$'000
Note 2.1D: EFA NIA expenses		
NIA administration fee	**29,546**	9,428
NIA disbursements	**21,767**	67,250
NIA financial guarantee	**764,883**	164,131
Total EFA NIA expenses	**816,196**	240,809

Accounting Policy

Accounting policies for EFA are included in Note 4.4A: EFA NIA provisions.

Note 2.1E: Other expenses		
Defined benefit pension schemes	**4,311**	8,769
Passport fee refunds	**1,185**	2,020
Consular fee refunds	**80**	78
Other foreign exchange losses	**405**	784
Total other expenses	**5,981**	11,651

Accounting Policy

Accounting policies for defined benefit pension schemes are included in Note 6.1B: Employee Provisions.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

2.2 Administered - Income

Administered income relates to ordinary activities performed by DFAT on behalf of the Government. As such, administered appropriations are not revenues of the individual entity that oversees distribution or expenditure of the funds as directed.

	2026	2025
	$'000	$'000
Note 2.2A: Fees and charges		
Passport fees	**834,287**	816,227
Consular fees	**21,747**	19,753
Nuclear safeguard charges	**741**	745
Total fees and charges	**856,775**	836,725

Accounting Policy

Passport and consular income is based on a fee arrangement, collected both domestically and internationally, for the processing of new passport applications, registering lost or stolen passports, issuing emergency passports, and for other travel related documents and notarial endorsements. Passport fees are determined under the *Australian Passports (Application Fees) Act 2005* and the income is recognised on receipt of the fees and all income collected is returned to the Consolidated Revenue Fund (CRF).

The nuclear safeguard charges income is the Uranium Producers Charge levied under the *Nuclear Safeguards (Producers of Uranium Ore Concentrates) Act 1993* for each kilogram of uranium ore concentrate produced in Australia. Income is recognised upon receipt of the charge, and all revenue is returned to the CRF.

Note 2.2B: EFA NIA income		
NIA premiums	**18,861**	12,945
NIA repayments of interest subsidies and recoveries	**16,092**	19,176
Total EFA NIA income	**34,953**	32,121

Accounting Policy

Accounting policies for EFA are included in Note 4.4A: EFA NIA provisions.

Note 2.2C: EFA dividend and competitive neutrality		
EFA dividend	**18,495**	13,698
Competitive neutrality	**21,073**	15,620
Total EFA dividend and competitive neutrality	**39,568**	29,318

Accounting Policy

Under section 61A of the *Export Finance and Insurance Corporation Act 1991* (the EFIC Act) the Minister may apply a debt neutrality charge to EFA in respect of short-term insurance contracts entered into by EFA. These arrangements ensure EFA does not have an unfair advantage over private sector financiers through its Australian Government ownership.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2026	2025
	$'000	$'000
Note 2.2D: Return of prior year administered expenses		
Return of prior year administered expenses	**53,076**	54,877
Total return of prior year administered expenses	**53,076**	54,877

Accounting Policy

Return of prior year administered expenses largely relates to international development assistance returned after finalisation or acquittal. These funds are treated as administered revenue in the year the funds are returned and are transferred back to the CRF.

Note 2.2E: Other revenue and gains		
Impairment gain on financial instruments	**388**	947
Defined benefit pension schemes - contributions	**3,830**	5,897
Other interest	**995**	308
Other revenue	**530**	12
Total other revenue and gains	**5,743**	7,164

Accounting Policy

Accounting policies for the defined benefit pension schemes - contributions are included in Note 7.6: Administered - Defined Benefit Pension Schemes.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

3. Departmental Financial Position

3.1 Financial Assets

	2026 **$'000**	2025 $'000
Note 3.1A: Cash and cash equivalents		
Cash on hand or on deposit	**93,675**	94,750
Overseas property special account cash held by the entity	**879**	6,479
Overseas property special account cash held in the OPA	**547,565**	518,398
Total cash and cash equivalents	**642,119**	619,627

Accounting policy

Cash is recognised at its nominal amount. Cash and cash equivalents include:

- cash on hand;
- demand deposits in bank accounts with an original maturity of three months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value; and
- cash in special accounts.

Note 3.1B: Trade and other receivables		
Goods and services receivables		
Goods and services	**32,127**	48,871
Other	**22,923**	21,034
Total goods and services receivables	**55,050**	69,905

Goods and services are associated with providing services for other Commonwealth agencies and contributions by employees in relation to expenses that are incurred by the department.

Appropriations receivables		
Departmental - operating	**562,381**	551,143
Departmental - equity and DCB	**117,454**	130,926
Total appropriations receivable	**679,835**	682,069
Other receivables		
Advances	**19,917**	21,480
Statutory receivables	**7,553**	9,041
Cash held by outsiders	**411**	336
Other	**349**	681
Total other receivables	**28,230**	31,538
Total trade and other receivables (gross)	**763,115**	783,512
Less expected credit loss allowance	**(114)**	(370)
Total trade and other receivables (net)	**763,001**	783,142

Accounting policy

Aside from cash and cash equivalents, financial assets are all classified as receivables. Terms for receivables on goods and services are 30 days (2025: 30 days).

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 3.1B: Trade and other receivables (continued)

Receivables

Receivables have fixed or determinable payments and are not quoted in an active market. Receivables are initially measured at fair value and subsequently at amortised cost using the effective interest method less impairment.

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.

Under AASB 9 *Financial Instruments*, DFAT can classify its financial assets in the following categories:
- financial assets at fair value through profit or loss;
- financial assets at fair value through other comprehensive income; and
- financial assets measured at amortised cost.

The classification depends on both DFAT's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when DFAT becomes a party to the contract and has a legal right to receive cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date. Therefore, DFAT's trade and other receivable financial assets are measured, and carried, at amortised cost.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance amount. Collectability of debts are reviewed at the end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

Financial Assets at Amortised Cost

Financial assets included in this category need to meet two criteria:
- the financial asset is held in order to collect the contractual cash flows; and
- the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Appropriations

Departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when DFAT 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 receivables are recognised at their nominal amounts.

Impairment

Financial assets are assessed for impairment at the end of each reporting period based on expected credit losses (ECL).
The simplified approach has been adopted in measuring the impairment loss allowance for trade and other receivables at an amount equal to lifetime ECL.

3.2 Non-Financial Assets

Note 3.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles

Reconciliation of the opening and closing balances for 2026

	Land $'000	Buildings $'000	Plant and equipment $'000	Intangibles[1] $'000	Total $'000
As at 1 July 2025					
Gross book value	**2,179,235**	**3,435,582**	**423,255**	**429,031**	**6,467,103**
Accumulated depreciation, amortisation and impairment	**(320)**	**(713,780)**	**(52,185)**	**(294,497)**	**(1,060,782)**
Total as at 1 July 2025	**2,178,915**	**2,721,802**	**371,070**	**134,534**	**5,406,321**
Additions:					
Purchased	**2,865**	**97,715**	**68,833**	**463**	**169,876**
Gifted assets	**-**	**29**	**302**	**-**	**331**
Internally developed	**-**	**-**	**-**	**53,196**	**53,196**
Right-of-use assets	**-**	**44,855**	**333**	**-**	**45,188**
Revaluations and impairments recognised in other comprehensive income	**(112,061)**	**(45,282)**	**359**	**-**	**(156,984)**
Depreciation and amortisation	**-**	**(90,069)**	**(76,617)**	**(37,332)**	**(204,018)**
Depreciation on right-of-use assets	**(58)**	**(183,764)**	**(2,175)**	**-**	**(185,997)**
Other movements					
Asset reclassification	**-**	**3,565**	**(3,520)**	**(45)**	**-**
Remeasurement of right-of-use assets	**-**	**(263,286)**	**14**	**-**	**(263,272)**
Disposals	**-**	**(22,699)**	**(10,341)**	**(3,736)**	**(36,776)**
Total as at 30 June 2026	**2,069,661**	**2,262,866**	**348,258**	**147,080**	**4,827,865**
Net book value as of 30 June 2026 represented by:					
Gross book value	**2,070,039**	**2,903,359**	**471,255**	**478,878**	**5,923,531**
Accumulated depreciation, amortisation and impairment	**(378)**	**(640,493)**	**(122,997)**	**(331,798)**	**(1,095,666)**
Total as at 30 June 2026	**2,069,661**	**2,262,866**	**348,258**	**147,080**	**4,827,865**
Carrying amount of right-of-use assets	**791**	**579,265**	**713**	**-**	**580,769**

1. The carrying amount of intangibles includes $1.053m of purchased software and $146.027m of internally generated software.

Property, plant and equipment and intangible assets were assessed for indicators of impairment at 30 June 2026. Assets found to be impaired were written down in accordance with the stated policy.

There are no land and building assets to be sold within the next 12 months. All revaluations were conducted in accordance with the revaluation policy stated at Note 3.2A.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 3.2A: Reconciliation of the opening and closing balances of property, plant and equipment and intangibles (continued)

Contractual commitments for the acquisition of property, plant and equipment and intangible assets

DFAT has a number of contractual commitments in place for the purchase and/or development of land and buildings, plant and equipment and intangible assets, aged as follows:

	2026	2025
	$'000	$'000
Within 1 year	**93,269**	114,696
Between 1 to 5 years	**141,170**	115,565
Total commitments	**234,439**	230,261

The majority of these commitments relate to contracts in place for the development, refurbishment and upgrade of properties in DFAT's diplomatic network, and are managed through the Overseas Property Office (OPO). This includes DFAT's capital commitments for property works undertaken on behalf of other Commonwealth entities. Commitments are GST/VAT inclusive where relevant.

Note 3.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles (continued)

Reconciliation of the opening and closing balances for 2025

	Land $'000	Buildings $'000	Plant and equipment $'000	Intangibles[1] $'000	Total $'000
As at 1 July 2024					
Gross book value	2,018,976	3,173,779	407,876	396,436	5,997,067
Accumulated depreciation, amortisation and impairment	(262)	(606,418)	(73,519)	(259,424)	(939,623)
Net book value 1 July 2024	2,018,714	2,567,361	334,357	137,012	5,057,444
Additions:					
Purchased	-	77,843	90,345	-	168,188
Internally developed	-	-	-	32,532	32,532
Right-of-use assets	-	183,340	256	-	183,596
Revaluations and impairments recognised in other comprehensive income	160,582	80,546	2,906	-	244,034
Transfer to assets held for sale	(323)	-	-	-	(323)
Depreciation and amortisation	-	(85,241)	(53,295)	(35,078)	(173,614)
Depreciation on right-of-use assets	(58)	(182,545)	(2,151)	-	(184,754)
Other movements					
Asset reclassification	-	(364)	296	68	-
Remeasurement of right-of-use assets	-	119,806	40	-	119,846
Disposals	-	(38,944)	(1,684)	-	(40,628)
Total as at 30 June 2025	2,178,915	2,721,802	371,070	134,534	5,406,321
Net book value as of 30 June 2025 represented by:					
Gross book value	2,179,235	3,435,582	423,255	429,031	6,467,103
Accumulated depreciation, amortisation and impairment	(320)	(713,780)	(52,185)	(294,497)	(1,060,782)
Total as at 30 June 2025	2,178,915	2,721,802	371,070	134,534	5,406,321
Carrying amount of right-of-use assets	849	1,002,125	2,541	-	1,005,515

1. The carrying amount of intangibles includes $0.974m of purchased software and $133.560m of internally generated software.

Property, plant and equipment and intangible assets were assessed for indicators of impairment at 30 June 2025. Assets found to be impaired were written down in accordance with the stated policy.

There are no land and building assets to be sold within the next 12 months, other than those identified as assets held for sale in the Statement of Financial Position.

All revaluations were conducted in accordance with the revaluation policy stated at Note 3.2A.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 3.2A: Reconciliation of the opening and closing balances of property, plant and equipment and intangibles (continued)

Accounting Policy

Non-financial 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.

Non-financial 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.

Lease ROU Assets

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

Lease ROU assets continue to be measured at cost after initial recognition. An impairment review is undertaken for any ROU lease asset that shows indicators of impairment and an impairment loss is recognised against any ROU lease asset that is impaired.

Asset Recognition Threshold

Purchases of property, plant and equipment that exceed the asset capitalisation threshold are recognised initially at cost in the Statement of Financial Position. For 2025-26 the asset capitalisation threshold is $5,000 (2025: $5,000), except for land, ROU assets, artwork and some security assets which are recognised in the Statement of Financial Position regardless of cost. Purchases that fall below the asset capitalisation threshold are expensed in the year of acquisition.

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to "makegood" provisions in property leases taken up by DFAT where there exists an obligation to restore the property to its original condition on termination of the lease. These costs are included in the value of DFAT's leasehold improvements with a corresponding provision for the "makegood" disclosed in Note 3.5A: Provision for restoration.

Depreciation

Depreciable property, plant and equipment assets are written-down to their estimated residual values over their estimated useful lives with DFAT using, in all cases, the straight-line method of depreciation. Depreciation and amortisation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or future reporting periods, as appropriate.

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

Asset Class	2026	2025
Buildings	Based on remaining useful life	Based on remaining useful life
Leasehold Improvements	Lesser of lease term or up to 15 years	Lesser of lease term or up to 15 years
ROU Assets	Lesser of lease term or useful life	Lesser of lease term or useful life
Plant and Equipment (other than Works of Art)	3 to 25 years	3 to 25 years
Plant and Equipment (Works of Art)	100 years	100 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.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 3.2A: Reconciliation of the opening and closing balances of property, plant and equipment and intangibles (continued)

Revaluations

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

The Commonwealth owned, non-Defence overseas property estate, comprising both land and buildings, and managed by the OPO, is subject to a three-year rolling revaluation cycle in which each property is subject to a full revaluation once in the cycle. The top 20 by value property assets receive a desktop update as a minimum each year, with the remaining properties subject to a market review. A desktop report is required where there has been material movement in the market in excess of 10.0 per cent over the past 12 months, or when substantial works have been undertaken on an asset. Where a property is not required to be independently valued due to being outside the top 20, out of cycle or not having experienced a market movement in excess of 10.0 per cent, a management review is undertaken largely to recognise foreign exchange movements since the last independent revaluation.

Restrictions on Title

Due to the diplomatic nature of the overseas property portfolio, some properties have restrictions on title. Restrictions on title vary depending on local government rules and regulations, such as conditions that prohibits the Commonwealth of Australia from profiting from sale of land. Whilst the effect of restrictions on some titles can be quantified, there are others that cannot, such as those titles held in limited or unsophisticated markets. As part of the valuation process, consideration is given to the restrictions on title.

Other tangible assets are subject to revaluation every three years by class based on the following cycle:

	Asset Class to be Revalued
Year 1	Vehicles/Plant and Equipment/Furniture and Fittings/Office Equipment
Year 2	Works of Art/Leasehold Improvements
Year 3	IT Equipment/Special Assets

In 2025-26 DFAT engaged CBRE Valuation Pty Ltd (CBRE) to undertake the revaluation of land and buildings and Jones Lang LaSalle Incorporated (JLL) to undertake the revaluation of other tangible assets.

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

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. Assets held overseas are valued in local currencies and translated into AUD at the exchange rates current at revaluation date.

Derecognition

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

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 3.2A: Reconciliation of the opening and closing balances of property, plant and equipment and intangibles (continued)

Impairment

All cash-generating assets and assets held at cost, including intangibles and ROU assets, were assessed for impairment as at 30 June 2026. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount. For non-cash generating assets held at fair value, the recoverable amount is expected to be materially the same as fair value at 30 June 2026.

The recoverable amount of any 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 DFAT were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Intangibles

DFAT's intangibles comprise purchased and internally developed software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses. Software is amortised on a straight-line basis over its anticipated useful life. The useful life of DFAT's software is 5 to 10 years (2025: 5 to 10 years). All software assets were assessed for indicators of impairment as at 30 June 2026.

Assets held for sale

Non-current assets are classified as held for sale if the carrying amount is to be recovered principally through a sale transaction rather than through continuing use. On classification as held for sale, the asset is measured at the lower of its carrying amount and fair value less costs to sell. Any write down to fair value less costs to sell is recognised as an impairment loss. Assets which have been classified as held for sale are no longer subject to depreciation or amortisation. There is no asset held for sale as at 30 June 2026.

Assets Under Construction

Assets under construction (AUC) are recorded at acquisition cost. They include expenditure to date on various capital projects carried as AUC. AUC projects are reviewed annually for indicators of impairment and all tangible AUC older than 12 months prior to the reporting date are externally revalued to fair value. Intangibles AUC are reviewed through an internal monthly process. Prior to rollout into service, the accumulated AUC balance is reviewed to ensure accurate capitalisation of built or purchased assets.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2026	2025
	$'000	$'000
Note 3.2B: Inventories		
Inventories held for sale		
Travel document components	**56,599**	57,431
Total inventories	**56,599**	57,431

During 2026, $55.9 million (2025: $58.2 million) of inventory held for sale was consumed and nil (2025: $0.1 million) inventory was written off relating to obsolete passport stock.

Accounting policy

Inventories held for sale are valued at cost. Costs incurred in bringing each item of inventory to its present location and condition include the cost of direct materials and labour plus attributable costs that can be allocated on a reasonable basis.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

3.3 Payables

	2026	2025
	$'000	$'000
Note 3.3A: Suppliers		
Trade creditors and accruals	**162,150**	161,190
Other	**3,080**	3,442
Total suppliers	**165,230**	164,632

Settlement terms for trade creditors were within 20 days (2025: 20 days).

Note 3.3B: Other payables		
Wages and salaries	**29,545**	31,218
Superannuation	**17,877**	13,295
Separations and redundancies	**470**	80
Unearned income	**51,388**	61,744
Other	**788**	2,861
Total other payables	**100,068**	109,198

Accounting policy

Payables are classified as other financial liabilities and are recognised and measured at amortised cost. Liabilities are recognised to the extent that the goods or services have been received and irrespective of having been invoiced.

The liability for wages and salaries and superannuation recognised as at 30 June 2026 represents outstanding amounts and contributions for the final payroll fortnight of the financial year.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

3.4 Leases

	2026 $'000	2025 $'000
Note 3.4A: Leases		
Lease liabilities		
Land	**787**	927
Buildings	**688,575**	1,120,740
Plant and equipment	**538**	2,381
Total leases	**689,900**	1,124,048
Maturity analysis - contractual undiscounted cash flows		
Within 1 year	**151,404**	168,361
Between 1 to 5 years	**403,070**	445,703
More than 5 years	**222,159**	646,972
Adjustment for discount	**(86,733)**	(136,988)
Total leases	**689,900**	1,124,048

Total cash outflow of leases for the year ended 30 June 2026 is $185.5 million (2025: $187.6 million).

DFAT in its capacity as lessee has 103 (2025: 98) leases with fixed price escalation clauses and 154 (2025: 288) leases with extension options that have been assessed as reasonably certain. Where it has been assessed as reasonably certain that an extension option will be exercised, the option period is reflected in the lease liability calculations.

Accounting Policy

For all new contracts entered into, DFAT 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 ROU asset or profit and loss depending on the nature of the re-assessment or modification.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

3.5 Provisions

	2026 $'000	2025 $'000
Note 3.5A: Provision for restoration		
Provision for restoration obligations	**33,559**	46,737
Total other provisions	**33,559**	46,737
Provision for restoration		
As at 1 July 2025	**46,737**	45,914
Additional provisions made	**650**	-
Amounts used	**(592)**	(414)
Amounts reversed	**(15,206)**	(344)
Revaluation of provision	**4,034**	2,787
Changes in foreign exchange rates	**(2,793)**	(2,637)
Unwinding of discount	**729**	1,431
Total as at 30 June 2026	**33,559**	46,737

The department currently has 66 (2025: 68) agreements for the leasing of premises which have provisions requiring the department to restore the premises to their original condition at the conclusion of the lease. The department has made a provision to reflect the present value of this obligation.

Accounting Policy

For a number of property leases, DFAT has obligations to restore to their original condition or makegood leasehold improvements. These are assessed on a site-by-site basis in line with the relevant clauses of the underlying lease, with fair value calculated based on estimated costs per square metre at the time the makegood obligation falls due, discounted to present value.

DFAT engages an independent expert to assist in the valuation of the estimated costs to makegood. The total provision is reviewed at the end of each reporting period and adjusted to reflect the current best estimate. Where the adjustment relates to the revaluation of the provision and there is sufficient related asset revaluation surplus for the associated leasehold improvement assets, the adjustment is recorded against the asset revaluation reserve. All other adjustments are recognised in the Statement of Comprehensive Income.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

4. Assets and Liabilities Administered on Behalf of Government

4.1 Administered - Financial Assets

	2026	2025
	$'000	$'000
Note 4.1A: Cash and cash equivalents		
Cash on hand or on deposit	**5,011**	5,081
Cash in special accounts held in the OPA	**-**	11,846
Other CRF trust monies	**-**	4,928
Total cash and cash equivalents	**5,011**	21,855

Accounting policy

The closing balance of cash in special accounts does not include amounts held in trust of $0.485 million (2025: $0.264 million). See Note 5.2A: Special accounts and Note 5.2B: Assets held in trust for more information.

Note 4.1B: Receivables and loans		
Receivables		
Passport fines	**9**	9
Scholarship debts	**5,765**	6,198
Statutory receivables	**23,544**	16,923
Other	**2,291**	2,294
Total receivables	**31,609**	25,424
Loans		
Concessional loan receivable - AIPRD[1]	**188,841**	183,402
Other - travellers emergency loans	**5,669**	6,191
Total loans	**194,510**	189,593
Total receivables and loans (gross)	**226,119**	215,017
Less impairment allowance		
Advances and loans - travellers emergency loans	**(4,866)**	(5,322)
Other receivables - external parties	**(5,789)**	(6,211)
Total impairment allowance	**(10,655)**	(11,533)
Total receivables (net)	**215,464**	203,484

1. Australia and Indonesia Partnership for Reconstruction and Development (AIPRD).

The impairment loss allowance is based on an assessment of debts outstanding and is predominantly aged more than 90 days.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 4.1B: Receivables and loans (continued)

Reconciliation of the impairment loss allowance

Movements in relation to 2026

	Advances and loans $'000	**Other receivables - external parties $'000**	**Total $'000**
Opening balance	**5,322**	**6,211**	**11,533**
Amounts impaired	**-**	**467**	**467**
Amounts recovered and reversed	**(456)**	**(889)**	**(1,345)**
Closing balance	**4,866**	**5,789**	**10,655**

Movements in relation to 2025

	Advances and loans $'000	Other receivables - external parties $'000	Total $'000
Opening balance	5,965	6,552	12,517
Amounts recovered and reversed	(643)	(341)	(984)
Closing balance	5,322	6,211	11,533

Accounting Policy

Receivables and loans

Consistent with DFAT's outcomes, long-term loans are provided to other entities at concessional rates. On DFAT providing these loans, differences between the nominal value of the loan subscription and the fair value of the associated assets are recorded in the Administered Schedule of Comprehensive Income as an expense administered on behalf of Government.

Where loans and receivables are not subject to concessional treatment, they are carried at amortised cost using the effective interest method. Gains and losses due to impairment, de-recognition and amortisation are recognised through profit or loss.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2026	2025
	$'000	$'000
Note 4.1C: Investments		
Non-monetary IDA and ADF Subscriptions - fair value through Other Comprehensive Income	**2,467,858**	2,415,348
EFA Commercial Account	**650,517**	619,914
EFA NIA	**185,432**	185,432
Tourism Australia	**21,488**	19,977
ADI	**192,659**	136,690
Total investments	**3,517,954**	3,377,361

Accounting Policy

Administered investments are measured at their fair value through Other Comprehensive Income as at 30 June 2026. Administered investments in subsidiaries, joint ventures and associates are not consolidated because their consolidation is relevant only at the whole-of-Government level. Financial instruments are recognised on a trade date basis. Equity interests reported in this note include interests in other entities that are accounted for in accordance with AASB 9 *Financial Instruments*.

Non-monetary IDA and ADF Subscriptions

The Australian Government holds these investments long-term for policy reasons, with the issuers being partner foreign governments and multilateral aid organisations including the IDA and the ADF. The investment represents subscription-based membership rights held by the Australian Government in accordance with the articles of association for the IDA and the ADF.

The subscriptions to the IDA and the ADF are classified as equity investments and have been reclassified at fair value through Other Comprehensive Income under AASB 9 *Financial Instruments*. There is no intention to trade these investments, as there is no observable market value. DFAT, based on independent expert valuation advice, values the investment on a discounted cash flow basis. The basis assumes the redemption of the Commonwealth's pro-rata share of the outstanding loan principal for each fund. The redemption basis is consistent with the withdrawal provisions of the articles of association with the IDA and the ADF.

The discount rate used to equate the future cash flows to a present value reflects the risk adjusted rate of return demanded by a hypothetical investor. The discount rate range uses the "build up method" based on the following components: risk free rate (20 year US Government bond rate), currency risk premium, sovereign risk premium and liquidity risk premium. Changes in fair value are recognised directly in the Administered Reconciliation Schedule. Foreign currency movements and impairment losses and reversals are recorded in the Administered Schedule of Comprehensive Income.

EFA Commercial Account

EFA's principal activity is the provision of competitive finance and insurance services to Australian exporters and Australian companies investing in new projects overseas. The Australian Government guarantees to EFA's creditors the payment of monies payable by EFA on the Commercial Account. The Minister for Trade and Tourism has the powers to determine and instruct EFA to pay a dividend in accordance with section 55(1) of the EFIC Act. Fair value has been taken to be the Australian Government's proportional interest in the net assets of EFA as at the end of the reporting period.

EFA NIA

In 2024-25, the Australian Government provided USD$125.0 million (AUD$185.4 million) of funding to the EFA NIA for an equity investment with its fair value based on the cost approach.

Tourism Australia

Tourism Australia is the Australian Government agency responsible for attracting international visitors to Australia, both for leisure and business events. DFAT administers Tourism Australia on behalf of the Government for oversight and management purposes and to improve linkages internationally. Funding appropriated to DFAT for Tourism Australia is disclosed as Payments to corporate Commonwealth entities in the Administered Schedule of Comprehensive Income. Fair value has been taken to be the Australian Government's interest in the net assets of Tourism Australia as at the end of the reporting period.

ADI

ADI is a development financing mechanism for the Australian Government. It provides investment capital and technical assistance to financial intermediaries who in turn provide access to financing for small and medium enterprises in South Asia, Southeast Asia and the Pacific. Value is based on fair value of net assets which has been adjusted for current market conditions.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

4.2 Administered - Non-Financial Assets

Note 4.2A: Reconciliation of the opening and closing balances for intangibles

	2026	2025
	$'000	$'000
As at 1 July 2025		
Gross book value	**13,144**	13,144
Accumulated depreciation, amortisation & impairment	**(13,065)**	(12,985)
Net book value 1 July 2025	**79**	159
Depreciation & amortisation expenses	**(40)**	(80)
Net book value 30 June 2026	**39**	79
Net book value as of 30 June 2026 represented by:		
Gross book value	**13,144**	13,144
Accumulated depreciation, amortisation & impairment	**(13,105)**	(13,065)
Net book value 30 June 2026	**39**	79

No indicators of impairment were identified for intangibles in 2026 (2025: nil).

Accounting Policy

Accounting policies are included in Note 3.2A: Non-Financial Assets.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

4.3 Administered - Payables

	2026	2025
	$'000	$'000
Note 4.3A: Grants		
Multilateral grants payable - fair value through profit or loss	**918,768**	584,262
Total grants	**918,768**	584,262
Grants are expected to be settled in		
No more than 12 months	**216,240**	208,827
More than 12 months	**702,528**	375,435
Total grants	**918,768**	584,262
Note 4.3B: Other payables		
Multilateral contributions - fair value through profit or loss	**689,958**	479,754
International development assistance	**192,059**	175,042
Other payables	**4,076**	2,131
Total other payables	**886,093**	656,927

Accounting Policy

Financial liabilities are classified either at fair value through profit or loss, or as other financial liabilities. Financial liabilities are recognised and derecognised upon "Trade Date".

Financial liabilities at fair value through profit or loss include multilateral grants payable and multilateral contributions payable and are initially measured at fair value. Subsequent fair value adjustments are recognised in profit or loss.

Other financial liabilities include trade creditors and accruals and are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

4.4 Administered - Provisions

	2026	2025
	$'000	$'000
Note 4.4A: NIA provisions		
NIA financial guarantee provision	**978,241**	218,765
Total other provisions	**978,241**	218,765

Administered Provisions

	NIA financial guarantee provision
	$'000
Carrying amount 1 July 2025	**218,765**
Additional provisions made	**781,243**
Amounts used	**(21,767)**
Closing balance 30 June 2026	**978,241**

Accounting Policy

NIA financial guarantee provision

Part 5 of the EFIC Act allows the Minister for Trade and Tourism to approve or direct EFA to undertake any transactions that the Minister considers to be in the national interest. These transactions may relate to a class of business that EFA is not otherwise authorised to undertake, or terms and conditions that EFA would not accept in the normal course of business through its Commercial Account. EFA administers these transactions through the NIA. For NIA transactions, the Government bears the credit risk, while EFA bears the funding risk through its Commercial Account. Accordingly, premiums and other income arising from these transactions are paid by EFA to the Government, while EFA is reimbursed for administration costs and any losses incurred. Loans through the NIA are funded from EFA's Commercial Account and measured at fair value. The amount disclosed above represents the Government's exposure arising from NIA business activities. It comprises net assets, including loans to and rescheduled credit insurance debts owed by foreign governments, commitment fees received by EFA but not yet remitted to the Government, and bond premiums receivable from exports. It also includes liabilities relating to reimbursements to EFA for debt forgiveness on loans, provisions for unearned loan premium income, accrued expenses (including EFA administration fees), and other creditors.

DFAT recognises a provision for the estimates of any future cash outflows that may result from loan defaults, valuation losses, future estimated credit losses (ECL) or make-whole payments required for transactions on the NIA. DFAT recognises these transactions as provisions when it becomes probable that a payment will be required, with the expense on initial recognition and any movements in the provision recognised in the Administered Schedule of Comprehensive Income as an expense. When DFAT is required to make a payment to settle any loss, it is first applied to the provision and any excess amounts will be recorded as an administered expense. Other NIA flows to and from Government have been netted off against this provision.

5. Funding

5.1 Appropriations

Note 5.1A: Annual appropriations

Annual Appropriations for 2026

	Annual Appropriation $'000	Adjustments (Section 74 and 75 PGPA Act)[4] $'000	Total appropriation $'000	Appropriation applied in 2026 (current and prior years) $'000	Variance[1] $'000
Departmental[2]					
Ordinary annual services	**2,306,140**	**244,895**	**2,551,035**	**(2,521,408)**	**29,627**
Capital budget[3]	**131,445**	**-**	**131,445**	**(102,703)**	**28,742**
Equity	**163,273**	**-**	**163,273**	**(54,511)**	**108,762**
Total departmental	**2,600,858**	**244,895**	**2,845,753**	**(2,678,622)**	**167,131**
Administered					
Ordinary annual services					
Administered items[5,6]	**5,016,855**	**-**	**5,016,855**	**(4,554,211)**	**462,644**
Payments to corporate Commonwealth entities	**150,914**	**-**	**150,914**	**(150,914)**	**-**
Other services					
Administered assets and liabilities	**36,500**	**-**	**36,500**	**(36,500)**	**-**
Total administered	**5,204,269**	**-**	**5,204,269**	**(4,741,625)**	**462,644**

1. Variances in appropriation may result from using prior year non-lapsed appropriations to fund operating, capital and equity expenditure incurred in the current financial year, making payments for benefits to be received in future years and where obligations in the current financial year are not settled by financial year end.
2. In 2025-26, there were adjustments that met the recognition criteria of a formal addition or reduction in revenue, capital budget or in equity but at law the appropriations had not been amended before the end of the reporting period as Departmental appropriations do not lapse at financial year end. The adjustments were an increase to revenue of $20.765m relating to no-win, no-loss funding for APO; an increase to revenue of $10.224m relating to no-win, no-loss funding for FBT payable on living away from home allowance; a decrease to revenue of $21.902m relating to Forex; a decrease to revenue of $10.120m relating to no-win, no-loss funding for Security. A net decrease in appropriation of $1.033m will be applied against 2025-26 Appropriation Act (No. 1). A reduction in equity of $1.460m relating to no-win, no-loss funding for Security Baghdad capital projects will be applied against 2025-26 Appropriation Act (No. 2). There were also current year formal withholdings under section 51 applied against 2025-26 Appropriation Act (No. 1) of $18.432m and applied against 2025-26 Appropriation Act (No. 2) of $16.583m.
3. Departmental Capital Budgets are appropriated through Appropriations Acts (No. 1), Appropriations Acts (No. 3) and Appropriations Supply Acts (No. 1). They form part of the ordinary annual services and are not separately identified in the Appropriations Acts.
4. A section 74 adjustment of $27.475m has been applied against 2025-26 Appropriation Supply Act (No. 1), $76.600m against 2025-26 Appropriation Act (No. 1), and $140.820m against 2025-26 Appropriation Act (No. 3).
5. Commonwealth Superannuation Corporation (CSC) spends money from the CRF on behalf of DFAT in accordance with the Papua New Guinea (Staffing Assistance) Act 1973. In 2025-26 CSC has drawn down $2.484m from DFAT's administered appropriation. This amount is included in the appropriation applied amount above.
6. As at 30 June 2026, $4.349m of administered annual appropriation was pending formal quarantine under section 51 of the PGPA Act relating to a movement of funds request.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 5.1A: Annual appropriations (continued)

Annual Appropriations for 2025

	Annual Appropriation $'000	Adjustments (Section 74 and 75 PGPA Act)[4] $'000	Total appropriation $'000	Appropriation applied in 2025 (current and prior years) $'000	Variance[1] $'000
Departmental[2]					
Ordinary annual services	2,297,835	177,561	2,475,396	(2,372,279)	103,117
Capital budget[3]	116,883	-	116,883	(106,502)	10,381
Equity	179,858	-	179,858	(112,914)	66,944
Total departmental	2,594,576	177,561	2,772,137	(2,591,695)	180,442
Administered					
Ordinary annual services					
Administered items[5,6]	4,929,238	-	4,929,238	(4,469,709)	459,529
Payments to corporate Commonwealth entities	153,564	-	153,564	(153,564)	-
Other services					
Administered assets and liabilities[7]	303,003	-	303,003	(286,932)	16,071
Total administered	5,385,805	-	5,385,805	(4,910,205)	475,600

1. Variances in appropriation may result from using prior year non-lapsed appropriations to fund operating, capital and equity expenditure incurred in the current financial year, making payments for benefits to be received in future years and where obligations in the current financial year are not settled by financial year end.
2. In 2024-25, there were adjustments that met the recognition criteria of a formal addition or reduction in revenue, capital budget or in equity but at law the appropriations had not been amended before the end of the reporting period as Departmental appropriations do not lapse at financial year end. The adjustments were a decrease to revenue of $10.157m relating to no-win, no-loss funding for Passport Funding Agreement; $4.164m relating to no-win, no-loss funding for FBT payable on living away from home allowance; $8.042m relating to no-win, no-loss funding for security related operating expenditure overseas and a decrease to equity of $2.593m due to a movement of funds. A net decrease in appropriation of $22.364m has been applied against 2024-25 Appropriation Act (No. 1) and $2.593m against 2024-25 Appropriation Act (No. 2). An increase of $2.136m for no-win, no-loss funding for security related capital expenditure will be applied against 2025-26 Appropriation Act (No. 4).
3. DCB are appropriated through Appropriations Acts (No. 1, 3 and 5). They form part of the ordinary annual services and are not separately identified in the Appropriations Acts.
4. A section 74 adjustment of $177.561m has been applied against 2024-25 Appropriation Act (No. 1) $110.264m and 2024-25 Appropriation Act (No. 3) $67.297m.
5. The CSC spends money from the CRF on behalf of DFAT in accordance with the Papua New Guinea (Staffing Assistance) Act 1973. In 2024-25 CSC has drawn down $2.642m from DFAT's administered appropriation. This amount is included in the appropriation applied amount above.
6. As at 30 June 2025, $52.036m of administered annual appropriation was withheld under administrative quarantine pending formal withholding under section 51 of the PGPA Act due to movement of funds, reclassification and balance of funds no longer required for the EFA NIA Psi Quantum transaction.
7. As at 30 June 2025, $16.071m of administered assets and liabilities was withheld under administrative quarantine pending formal withholding under section 51 of the PGPA Act relating to balance of funds no longer required for the EFA NIA Psi Quantum transaction.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 5.1B: Unspent annual appropriations

	2026	2025
	$'000	$'000
Departmental		
Supply Act (No. 3) 2022-23	**-**	30,672
Supply Act (No. 4) 2022-23	**-**	5,306
Appropriation Act (No. 1) 2023-24[1,2]	**6,337**	6,337
Appropriation Act (No. 2) 2023-24[1,3]	**66,588**	66,588
Appropriation Act (No. 1) 2024-25[4]	**22,364**	573,507
Appropriation Act (No. 1) 2024-25 - DCB[5]	**14,092**	14,378
Appropriation Act (No. 2) 2024-25[6]	**119,297**	117,005
Appropriation Act (No. 1) 2024-25 - Cash at bank and on hand	**-**	94,750
Supply Act (No. 2) 2025-26	**2,411**	-
Appropriation Act (No. 1) 2025-26[7,8]	**581,845**	-
Appropriation Act (No. 1) 2025-26 - DCB	**29,027**	-
Appropriation Act (No. 2) 2025-26[9,10]	**82,898**	-
Appropriation Act (No. 4) 2025-26	**21,161**	-
Appropriation Act (No. 1) 2025-26 - Cash at bank and on hand	**93,675**	-
Total departmental	**1,039,695**	908,543

1. Appropriation Act (No. 1) 2023-24 and Appropriation Act (No. 2) 2023-24 will be repealed on 1 July 2026.
2. Appropriation Act (No. 1) 2023-24 includes $6.337m withheld under section 51 of the PGPA Act.
3. Appropriation Act (No. 2) 2023-24 includes $66.588m withheld under section 51 of the PGPA Act.
4. Appropriation Act (No. 1) 2024-25 includes $22.364m withheld under section 51 of the PGPA Act.
5. Appropriation Act (No. 1) 2024-25 - DCB includes $14.092m withheld under section 51 of the PGPA Act.
6. Appropriation Act (No. 2) 2024-25 includes $119.297m withheld under section 51 of the PGPA Act.
7. Appropriation Act (No. 1) 2025-26 includes $18.432m withheld under section 51 of the PGPA Act.
8. Appropriation Act (No. 1) 2025-26 includes $1.033m pending formal quarantine under section 51 of the PGPA Act.
9. Appropriation Act (No. 2) 2025-26 includes $16.583m withheld under section 51 of the PGPA Act.
10. Appropriation Act (No. 2) 2025-26 includes $1.460m pending formal quarantine under section 51 of the PGPA Act.

DFAT has in place a number of no-win, no-loss funding agreements due to the complex and variable environment the department operates in overseas. The difference between the balance of departmental appropriation receivable disclosed in Note 3.1B: Trade and other receivables and the above balance on unspent annual appropriations is due to these agreements and cash at bank and on hand. Adjustments relating to the no-win, no-loss agreements are recognised as formal additions or reductions in DFAT's accounts.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 5.1B: Unspent annual appropriations (continued)

	2026	2025
	$'000	$'000
Administered		
Supply Act (No. 1) 2022-23 - ACB	**-**	220
Supply Act (No. 3) 2022-23	**-**	124,566
Supply Act (No. 3) 2022-23 - ACB	**-**	308
Appropriation Act (No. 1) 2023-24[1,2]	**161,922**	161,922
Appropriation Act (No. 3) 2023-24[1,3]	**133,664**	133,664
Appropriation Act (No. 1) 2024-25[4]	**415,711**	594,466
Appropriation Act (No. 2) 2024-25[5]	**16,071**	16,071
Appropriation Act (No. 3) 2024-25[6]	**17,500**	18,550
Appropriation Act (No. 1) 2024-25 - Cash at bank and on hand	**-**	5,081
Supply Act (No. 1) 2025-26	**18,835**	-
Appropriation Act (No. 1) 2025-26[7]	**536,002**	-
Appropriation Act (No. 3) 2025-26[8]	**87,613**	-
Appropriation Act (No. 1) 2025-26 - Cash at bank and on hand	**5,011**	-
Total administered	**1,392,329**	1,054,848

1. Appropriation Act (No. 1) 2023-24 and Appropriation Act (No. 3) 2023-24 will be repealed on 1 July 2026.
2. Appropriation Act (No. 1) 2023-24 includes $14.609m withheld under s51 for a movement of funds and reclassification decision.
3. Appropriation Act (No. 3) 2023-24 includes $133.664m withheld under s51 of the PGPA Act for the EFA NIA Make-Whole arrangement.
4. Appropriation Act (No. 1) 2024-25 includes $52.036m withheld under section 51 of the PGPA Act approved for a movement of funds, reclassification and balance of funds no longer required for EFA NIA Psi Quantum transaction and $63.889 pending formal quarantine under section 51 of the PGPA Act relating to a movement of funds request.
5. Appropriation Act (No. 2) 2024-25 includes $16.071m withheld under section 51 of the PGPA Act as the balance of funds are no longer required for the EFA NIA Psi Quantum transaction.
6. Appropriation Act (No. 3) 2024-25 includes $17.500m withheld under section 51 of the PGPA Act relating to a movement of funds request.
7. Appropriation Act (No. 1) 2025-26 includes $1.999m withheld under section 51 of the PGPA Act relating to a movement of funds request.
8. Appropriation Act (No. 3) 2025-26 includes $2.350m withheld under section 51 of the PGPA Act relating to a movement of funds request.

Department of Foreign Affairs and Trade
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Note 5.1C: Special appropriations

			Appropriation applied	
Authority	**Type**	**Purpose**	**2026 $'000**	2025 $'000
Export Finance and Insurance Corporation (EFIC) Act 1991 s.54(10), Administered	Unlimited Amount	For the payment by the Commonwealth to EFA of amounts equal to the amount of capital determined by the EFA Board as necessary to overcome the inadequacies, in the moneys or other assets of EFA to meet the expected liabilities, losses or claims against EFA.	**-**	-
Public Governance, Performance and Accountability Act 2013 s77, Administered[1]	Refund	To provide an appropriation where an Act or other law requires or permits the repayment of an amount received by the Commonwealth and apart from this section there is no specific appropriation for the repayment.	**1,179**	2,237
Special Appropriation - Official Development Assistance Multilateral Replenishment Obligations (Special Appropriation) Act 2020 - s6 official development payments, Administered[2]	Unlimited Amount	To provide an appropriation for the payment of Official Development Assistance Multilateral Replenishment encashment obligations.	**442,038**	409,774
Total special appropriation applied			**443,217**	412,011

1. DFAT uses section 77 of the PGPA Act to make refunds of passport and consular fees in certain circumstances, where there is no other specific appropriation available to make the repayment.

2. On 16 June 2020 the *Official Development Assistance Multilateral Replenishments Obligations (Special Appropriation) Act 2020* came into effect. The Act allows funding out of the CRF for expenditure in relation to Australia's official development assistance multilateral replenishment obligations and for related purposes. Previously these expenses were funded from Appropriation Act 1.

DFAT also holds a special appropriation under section 5 *International Fund for Agricultural Development Act 1977*. This appropriation has not been drawn on in either the current or prior year.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

5.2 Special Accounts

Note 5.2A: Special Accounts

	Overseas Property Special Account[1] (Departmental)		DFAT Services for Other Entities and Trust Moneys (SOETM) Special Account[2] (Administered)	
	2026	2025	**2026**	2025
	$'000	$'000	**$'000**	$'000
Balance brought forward from previous period	**524,877**	458,201	**12,056**	80,050
Increases				
Administered	**-**	-	**26,952**	32,796
Departmental	**152,062**	160,322	**-**	-
Total increases	**152,062**	160,322	**26,952**	32,796
Available for payments	**676,939**	618,523	**39,008**	112,846
Decreases				
Administered	**-**	-	**(38,523)**	(100,790)
Departmental	**(128,495)**	(93,646)	**-**	-
Total decreases	**(128,495)**	(93,646)	**(38,523)**	(100,790)
Total balance carried to the next period	**548,444**	524,877	**485**	12,056
Balance represented by:				
Cash held in entity bank accounts	**879**	6,479	**-**	-
Cash held in the Official Public Account	**547,565**	518,398	**485**	12,056
Total balance carried to the next period	**548,444**	524,877	**485**	12,056

	Consular Services Special Account[3] (Administered)	
	2026	2025
	$'000	$'000
Balance brought forward from previous period	**54**	43
Increases	**34**	103
Total increases	**34**	103
Available for payments	**88**	146
Decreases		
Administered	**(88)**	(92)
Total decreases	**(88)**	(92)
Total balance carried to the next period	**-**	54
Balance represented by:		
Cash held in the Official Public Account	**-**	54
Total balance carried to the next period	**-**	54

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 5.2A: Special Accounts ("recoverable GST exclusive") (continued)

1. Appropriation: *Public Governance, Performance and Accountability Act 2013* section 78
   Establishing Instrument: PGPA Act Determination (Establishment of Overseas Property Special Account 2017)
   Purpose:
   a) acquire, lease, construct, manage, operate, repair, maintain, divest, finance, identify or advise on, and undertake any other activities in relation to, the real property of the Commonwealth outside Australia;
   b) repay to an original payer amounts credited to the Special Account or to the former Special Account, after any necessary payments made for the purposes mentioned in paragraph (a);
   c) carry out activities that are incidental to a purpose mentioned in paragraph (a);
   d) reduce the balance of the Special Account (and, therefore, the available appropriation for the Account) without making a real or notional payment, including to give effect to the remittance of amounts to the Official Public Account as agreed between the Finance Minister and the responsible minister; and
   e) repay amounts where an Act or other law requires or permits the repayment of an amount received.

2. Appropriation: *Public Governance, Performance and Accountability Act 2013* section 78
   Establishing Instrument: PGPA Act Determination (DFAT SOETM Special Account 2019)
   Purpose:
   a) to disburse an amount held on trust or otherwise for the benefit of a person other than the Commonwealth;
   b) to disburse an amount in connection with services performed for or on behalf of other governments and bodies, including Commonwealth entities;
   c) to disburse an amount in connection with joint activities performed for, on behalf of, or together with, another Commonwealth entity, Commonwealth company, another government, organisation or person;
   d) to disburse an amount in connection with an agreement between the Commonwealth and another government;
   e) to repay an amount where a court order, Act or other law requires or permits the repayment of an amount received; and
   f) to reduce the balance of the special account (and, therefore, the available appropriation for the special account) without making a real or notional payment.

The SOETM Special Account includes the balance of funds held in trust for (i) overseas governments via delegated co-operation agreements, (ii) private individuals for amounts being transferred back to Australia in accordance with established policy, and (iii) Australian citizens and permanent residents overseas in circumstances of urgency, or when commercial money transfer services are unavailable or inappropriate. These amounts are $432,467.99, $nil and $52,258.03 respectively and have, therefore, been excluded from presentation in the Administered Financial Statements.

3. Appropriation: *Public Governance, Performance and Accountability Act 2013* section 78
   Establishing Instrument: PGPA Act (Consular Services Special Account 2015 - Establishment) Determination 2015/05
   Purpose:
   a) providing assistance to Australian citizens and permanent residents overseas:
      i. in circumstances of urgency; and
      ii. when commercial money transfer services are unavailable or inappropriate.
   b) to repay to an original payer amounts credited to the Special Account and residual after any necessary payments have been made under paragraph (a);
   c) activities that are incidental to a purpose mentioned in paragraphs (a) or (b);
   d) to reduce the balance of the Special Account (and, therefore, the available appropriation for that Account) without making a real or notional payment; and
   e) to repay amounts where an Act or other law requires or permits the repayment of an amount received.

The Consular Special Account was sunsetted on 30 September 2025. Any future consular funds required to be transferred to Australian citizens and permanent residents overseas will be managed through the above SOETM Special Account.

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	2026	2025
	$'000	$'000
Note 5.2B: Assets Held in Trust		
As at 1 July	**264**	7,608
Receipts	**25,889**	30,453
Payments	**(25,668)**	(37,797)
Total as at 30 June	**485**	264
Total assets held in trust	**485**	264

Accounting policy

All trust funds are held as cash within the SOETM Special Account in the OPA for the benefit of third parties. The SOETM Special Account includes the balance of funds held in trust for overseas governments via delegated co-operation agreements ($0.433 million), for private individuals for amounts being transferred back to Australia in accordance with established policy, and for Consular trust funds ($0.052 million) which are held to provide assistance to Australian citizens and permanent residents overseas in circumstances of urgency, or when commercial money transfer services are unavailable or inappropriate.

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6. People and Relationships

6.1 Employee Provisions

	2026	2025
	$'000	$'000
Note 6.1A: Employee provisions		
Leave	**271,289**	267,587
Separations and redundancies	**28,340**	29,077
Superannuation	**32,251**	25,972
Other employee provisions	**40,459**	43,832
Total employee provisions	**372,339**	366,468

Accounting policy

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

Leave

The liability for employee benefits includes provision for annual leave and long service leave. The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including DFAT's employer superannuation contribution rates and other employment on-costs, to the extent that the leave is likely to be taken during service rather than paid out on separation.

The liability for long service leave has been determined with reference to the work of an actuary as at 31 January 2026. The estimate of the present value of the liability takes into account attrition rates, pay increases through promotion and inflation. DFAT engages an actuary every three years unless it is assessed that there is a material movement in DFAT's staff profile.

Separation and Redundancy

In some countries, locally engaged staff employed by DFAT at overseas posts are entitled to separation benefits under local labour laws. DFAT provides for these separation benefits, and they have been classified as an employee benefit.

DFAT recognises a provision for redundancy when a decision by management has been made and affected employees have been informed that DFAT will carry out those terminations of employment.

Superannuation

The Australian-based staff of DFAT are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), the Public Sector Superannuation accumulation plan (PSSap), or other superannuation schemes. The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap and the other superannuation schemes are defined contribution schemes.

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

DFAT makes employer contributions to the employee superannuation schemes at rates determined by the Government. For defined benefit schemes employer contribution rates are determined by an actuary to be sufficient to meet the current cost to the Government. DFAT accounts for these as if they were contributions to defined contributions schemes.

Where required, DFAT makes superannuation contributions for locally engaged staff overseas to comply with local labour laws. Australian-based staff who are engaged on a temporary basis and locally engaged staff overseas who are considered to be Australian residents for taxation purposes have compulsory employer superannuation contributions made on their behalf by DFAT.

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	2026	2025
	$'000	$'000
Note 6.1B: Administered employee provisions		
Leave	**9,720**	9,350
Superannuation	**1,091**	863
Separations and redundancies	**7,828**	7,292
Defined benefit pension schemes	**43,522**	48,579
Total administered employee provisions	**62,161**	66,084

Accounting Policy

DFAT administers defined benefit pension schemes for some locally engaged staff in Washington, Ottawa, London, Port Louis and New Delhi on behalf of the Australian Government. DFAT recognises an administered liability for the present values of the Government's expected future payments arising from the unfunded components of the Washington, Ottawa, London and Port Louis Pension Schemes and the New Delhi Gratuity Scheme.

Increases in the accrued benefits liability, pursuant to regular estimates of the liability taking account of actuarial reviews, are recognised as an expense and classified as employee superannuation expense. Defined benefit pension schemes are measured at the net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligations are to be settled directly.

Re-measurement of the net defined benefit obligation is recognised in Other Comprehensive Income as outlined in AASB 119 *Employee Benefits*. DFAT engages actuaries to estimate the unfunded provisions and expected future cash flows as at the end of the reporting period each year. More details on the defined benefit pension schemes are included in Note 7.6: Administered - Defined Benefit Pension Schemes.

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6.2 Key Management Personnel Remuneration

DFAT's key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of the department. DFAT has determined the KMP to be the Secretary and Deputy Secretaries. KMP remuneration is reported in the table below:

	2026	2025
	$'000	$'000
Short-term employee benefits	**4,011**	3,682
Post-employment benefits	**667**	573
Other long-term employee benefits	**96**	88
Total KMP remuneration expenses[1]	**4,774**	4,343

The department recognised 8 positions as KMP in 2026 (2025: 8). The total number of personnel that occupied these KMP positions in 2026 is 10 (2025: 9).

1. The above KMP remuneration excludes the remuneration and other benefits of the Portfolio Ministers. The Portfolio Ministers remuneration and other benefits are set by the Remuneration Tribunal and are not paid by DFAT.

6.3 Related Party Disclosures

Related party relationships

DFAT is an Australian Government controlled entity. DFAT's related parties are KMP including the DFAT Portfolio and Assisting Ministers, Executive, and other Australian Government entities.

Transactions with related parties

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens.

Transactions with related parties of DFAT have occurred within normal customer or supplier relationships on terms and conditions no more favourable than those which it is reasonable to expect DFAT would have entered into on an arm's-length basis. These transactions have not been separately disclosed in this note.

Giving consideration to relationships with related entities, and transactions entered into during the reporting period by DFAT, it has been determined that there are nil related party transactions to be separately disclosed (2025: nil).

7. Managing Uncertainties

7.1 Contingent Assets and Liabilities

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 reported when settlement is probable but not virtually certain and contingent liabilities are disclosed when the probability of settlement is greater than remote.

Note 7.1A: Contingent assets and liabilities

	Guarantees		Total	
	2026	2025	**2026**	2025
	$'000	$'000	**$'000**	$'000
Quantifiable contingent liabilities				
Balance from previous period	**1,219**	1,151	**1,219**	1,151
Re-measurement	**(73)**	68	**(73)**	68
Obligations expired	**(600)**	-	**(600)**	-
Total contingent liabilities	**546**	1,219	**546**	1,219

Unquantifiable Contingencies

At 30 June 2026, DFAT was involved in a number of litigations matters for alleged losses suffered by claimants. DFAT is defending these claims. It is not possible to estimate the amounts of any eventual payments that may be required in relation to these claims.

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Note 7.1B: Administered - contingent assets and liabilities

DFAT has no administered contingent assets or liabilities (2025: nil).

Quantifiable Administered Contingencies

There are no quantifiable administered contingencies disclosed in the Administered Schedule of Assets and Liabilities (2025: nil).

Unquantifiable Administered Contingencies

At 30 June 2026, DFAT was involved in a number of matters relating to the recovery of funds. It is not possible to estimate the amounts of any eventual recoveries that may be received in relation to these matters. There are no unquantifiable administered liabilities.

Significant Administered Contingencies

Under section 62 of the EFIC Act, the Australian Government guarantees EFA's creditors the due payment of all monies payable, or that may at any time become payable, by EFA on the Commercial Account and has a $1.2 billion (2025: $1.2 billion) callable capital facility available for this purpose. This guarantee has never been utilised.

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7.2 Fair Value Measurements

An annual assessment is undertaken to determine whether the carrying amount of DFAT's non-financial assets materially differs from their fair value. All assets are held for operational purposes and not for the generation of profit. The current use of all assets and liabilities is considered to represent their highest and best use. DFAT's policy is to recognise transfers into and transfers out of fair value hierarchy levels as at the end of the reporting period. There were no transfers between Level 1 and Level 2 for recurring fair value measurements during the current or comparative reporting periods.

Fair value measurements are categorised into three level hierarchy:

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at measurement date.
- Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3: Unobservable inputs for the asset or liability.

DFAT applies the principles of AASB 13 *Fair Value Measurement* in determining the fair value of its non-financial assets as at the end of the reporting period. For 2025-26, DFAT engaged independent and qualified valuers to perform valuations of land and buildings, and other tangible assets. DFAT maintains a three-year rolling revaluation program for its owned estate, which includes market updates, desktop reviews, and full valuation inspections. Plant and equipment are also revalued on a triennial basis. Written assurance was obtained from the valuers confirming that valuation methodologies comply with AASB 13.

Where sufficient observable market transactions exist (e.g. second-hand markets), the market approach is applied to determine fair value. The inputs are primarily obtained from local and online auctions, as well as dealer enquiries. These inputs are classified as Level 2 in the fair value hierarchy as they are based on observable market data and require minimal professional judgement for adjustments.

For assets where observable market data are not available, the Current Replacement Cost (CRC) approach is used to determine fair value. This approach estimates the amount a market participant would pay to acquire or construct a substitute asset of comparable utility, adjusted for physical depreciation and obsolescence. These inputs are classified as Level 3 in the fair value hierarchy.

DFAT undertakes a comprehensive review of all valuation reports prepared by independent valuers to ensure accuracy and integrity of fair value assessments. This includes assessing the consistency of unobservable inputs with DFAT's internal assumptions and market knowledge.

Investment in the EFA Commercial Account and Tourism Australia

DFAT has determined that the reported net asset values represent fair value at the end of the reporting period.

Financial Liabilities at Fair Value Through Profit or Loss

Financial liabilities at fair value through profit or loss are initially measured at fair value. Subsequent fair value adjustments are recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability.

Other Financial Liabilities

Other financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period.

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

The following tables provide an analysis of assets and liabilities that are measured at fair value. The remaining assets and liabilities disclosed in the Statement of Financial Position do not apply the fair value hierarchy.

Department of Foreign Affairs and Trade
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Note 7.2A: Fair value measurements, valuation techniques and inputs used

	2026 $'000	2025 $'000	**Category (Level 1, 2 or 3)**	**Valuation Technique**	**Inputs Used**
Non-financial assets:					
Land	**1,515,942**	1,619,249	2	Market approach	AMT
Land	**552,928**	558,817	3	Market approach	AMT, SPJ
Buildings	**132,086**	180,915	2	Market approach	AMT
Buildings	**3,200**	3,678	3	Market approach	AMT, SPJ
Buildings	**258,587**	277,343	2	Income approach	MRT, CR
Buildings	**49,732**	58,686	3	Income approach	MRT, CR, SPJ
Buildings	**1,036,925**	964,090	3	Cost approach	RCN, CEB
Leasehold Improvements	**203,071**	234,966	3	Cost approach	RCN, CEB
Plant and Equipment	**38,233**	236,472	2	Market approach	AMT, SPJ
Plant and Equipment	**309,312**	132,058	3	Cost approach	RCN, CEB
Assets held for sale - land	**-**	323	2	Market approach	AMT
Total non-financial assets	**4,100,016**	4,266,597			
Total Fair Value Measurement of Assets in the Statement of Financial Position	**4,100,016**	4,266,597			

Valuation Techniques:

- Market Approach: This approach seeks to estimate the current value of an asset with reference to recent market transactions involving identical or comparable assets.
- Income Approach: Converts future amounts (cash flows or income and expenses) to a single current (i.e. discounted) amount. The fair value measurement is determined on the basis of the value indicated by current market expectations about those future amounts.
- Cost Approach: The amount a market participant would be prepared to pay to acquire or construct a substitute asset of comparable utility, adjusted for physical depreciation and obsolescence.

Inputs Used:

- Adjusted Market Transactions (AMT): Market transactions of comparable assets, adjusted to reflect differences in price-sensitive characteristics.
- Significant Professional Judgement (SPJ): Significant professional adjustments, made by the independent valuer, to the available market transactions to reconcile the valuation.
- Market Rental Transactions (MRT): Market rental transactions of comparable assets, adjusted to reflect differences in price.
- Capitalisation Rate (CR): Capitalisation rates as represented by the income produced by an investment property, expressed as a percentage of the assets value.
- Replacement Cost of New Assets (RCN): The amount a market participant would pay to acquire or construct a new substitute asset of comparable utility.
- Consumed Economic Benefits (CEB): Obsolescence of assets, physical deterioration, functional or technical obsolescence and conditions of the economic environment specific to the asset.

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Note 7.2B: Reconciliation for recurring Level 3 fair value measurements

	Non-Financial assets - 2026				
	Land $'000	**Buildings $'000**	**Leasehold improvements $'000**	**Plant and equipment $'000**	**Total $'000**
Opening balance - 1 July 2025	**558,817**	**1,026,454**	**234,966**	**132,058**	**1,952,295**
Total (losses)/gains recognised in Other Comprehensive Income[1]	**(28,341)**	**34,867**	**(99,491)**	**118,461**	**25,496**
Purchases	**2,865**	**28,130**	**69,614**	**69,135**	**169,744**
Disposals	**(323)**	**(17)**	**(2,018)**	**(10,342)**	**(12,700)**
Transfers into Level 3[2]	**70,046**	**423**	**-**	**-**	**70,469**
Transfers out of Level 3[3]	**(50,136)**	**-**	**-**	**-**	**(50,136)**
Closing balance - 30 June 2026	**552,928**	**1,089,857**	**203,071**	**309,312**	**2,155,168**

	Non-Financial assets - 2025				
	Land $'000	Buildings $'000	Leasehold improvements $'000	Plant and equipment $'000	Total $'000
Opening balance - 1 July 2024	562,265	967,348	244,986	91,852	1,866,451
Total gains/(losses) recognised in Other Comprehensive Income[1]	74,038	28,341	(43,187)	(28,308)	30,884
Purchases	-	31,517	36,439	1,613	69,569
Disposals	-	-	(3,272)	(749)	(4,021)
Transfers into Level 3[2]	-	-	-	71,132	71,132
Transfers out of Level 3[3]	(77,486)	(752)	-	(3,482)	(81,720)
Closing balance - 30 June 2025	558,817	1,026,454	234,966	132,058	1,952,295

1. These gains/(losses) are presented in the Statement of Comprehensive Income under Depreciation and amortisation, Write-down and impairment of assets, and change resulting from asset revaluation.
2. There have been transfers of land and buildings assets into Level 3 due to a combination of limited market transactions, use of significant professional judgement, or a change in the valuation technique from the market approach to depreciated replacement cost approach.
3. There have been transfers of land out of Level 3 due to a combination of the identification of market transactions, or a change in the valuation technique from the depreciated replacement cost approach to the market approach.

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

7.3 Financial Instruments

		2026 $'000	2025 $'000
Note 7.3A: Categories of financial instruments	**Notes**		
Financial assets			
Financial assets at amortised cost			
Cash and cash equivalents	3.1A	**642,119**	619,627
Goods and services receivables (gross)	3.1B	**32,127**	48,871
Cash held by outsiders	3.1B	**411**	336
Total financial assets at amortised cost		**674,657**	668,834
Total financial assets		**674,657**	668,834
Financial liabilities			
Financial liabilities measured at amortised cost			
Trade creditors and accruals	3.3A	**162,150**	161,190
Total financial liabilities measured at amortised cost		**162,150**	161,190
Total financial liabilities		**162,150**	161,190

Accounting policy

Accounting policies for financial assets can be found in Note 3.1: Financial Assets. Accounting policies for financial liabilities can be found in Note 3.3: Payables.

Note 7.3B: Net gains or losses on financial assets		
Financial assets at amortised cost		
Foreign exchange (losses)/gains	**(2,951)**	12,383
Movement in impairment loss allowance	**256**	(61)
Net (losses)/gains on financial assets at amortised cost	**(2,695)**	12,322
Net (losses)/gains on financial assets	**(2,695)**	12,322

Note 7.3C: Net gains or losses on financial liabilities		
Financial liabilities measured at amortised cost		
Foreign exchange gains/(losses)	**42,919**	(30,009)
Net gains/(losses) on financial liabilities measured at amortised cost	**42,919**	(30,009)
Net gains/(losses) on financial liabilities	**42,919**	(30,009)

7.4 Administered - Fair Value Measurements

The following tables provide an analysis of administered assets and liabilities measured at fair value. The remaining assets and liabilities disclosed in the Schedule of Administered Assets and Liabilities do not apply the fair value hierarchy. See Note 7.2: Fair Value Measurements for an overview of the different levels of the fair value hierarchy and techniques and inputs used to determine fair value.

Note 7.4A: Fair value measurements, valuation techniques and inputs used

	Fair value measurements at the end of the reporting period using			For Levels 2 and 3 fair value measurements	
	2026	2025	**Level**	**Valuation**	
	$'000	$'000	**(1, 2 or 3)**	**technique(s)[1]**	**Inputs used[2]**
Financial assets:					
Other investments:					
Non-monetary IDA and ADF subscriptions at FVOCI	**2,467,858**	2,415,348	3	Discounted cash flow method	A discounted rate range using the "build up" method based on the following components: risk free rate (20 year US government bond rate), currency risk premium, sovereign risk premium and liquidity risk premium to discount the expected loan principal repayments of the loan portfolio of IDA and ADF.
Investment in EFA's Commercial Account	**650,517**	619,914	3	Net asset position	Statement of Financial Position of EFA's Commercial Account.
Investment in EFA's NIA	**185,432**	185,432	3	Cost approach	The amount a market participant would pay to acquire a new substitute asset of comparable utility.
Tourism Australia	**21,488**	19,977	3	Net asset position	Statement of Financial Position of Tourism Australia.
ADI	**192,659**	136,690	3	Net asset position	Statement of Financial Position of ADI.
Total financial assets	**3,517,954**	3,377,361			
Total non-financial assets	**-**	-			
Total fair value measurements of assets in the Administered Schedule of Assets and Liabilities	**3,517,954**	3,377,361			

Note 7.4A: Fair value measurements, valuation techniques and inputs used (continued)

	Fair value measurements at the end of the reporting period using			For Levels 2 and 3 fair value measurements	
	2026	2025	**Level**	**Valuation**	
	$'000	$'000	**(1, 2 or 3)**	**technique(s)[1]**	**Inputs used[2]**
Financial liabilities:					
Multilateral grants	**918,768**	584,262	3	Discounted cash flow method	A discounted rate range of 2, 3, 5 and 10 year government bond rates are used to discount the expected payment of each grant agreement. The rate applied is based on the approximate expected timing of payment.
Multilateral contributions payable	**689,958**	479,754	3	Discounted cash flow method	The 2, 3, 5 and 10 year government bond rates are applied based upon the term of the agreement and a discounted rate range (comprising a risk free rate [20 year US government bond rate], currency, sovereign and liquidity risk premium) is used to discount the expected payment of each loan agreement.
Total financial liabilities	**1,608,726**	1,064,016			
Total fair value measurements of liabilities in the Administered Schedule of Assets and Liabilities	**1,608,726**	1,064,016			

There have been no transfers between levels during the year (2025: nil). DFAT's policy for determining when transfers between levels are deemed to have occurred can be found in Note 7.2: Fair Value Measurements.

Fair value measurements - highest and best use differs from current use for non-financial assets
DFAT's Administered assets are held for operational purposes and not held for the purposes of deriving a profit. The current use of all controlled assets is considered their highest and best use.

1. There have been no changes to valuation techniques used.
2. There were no significant inter-relationships between unobservable inputs that materially affect fair value.

The future economic benefits of DFAT's assets are not primarily dependent on their ability to generate cash flows. The determination of fair value and the use of observable and unobservable data is disclosed as part of Note 4.1C: Investments.

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Note 7.4B: Reconciliation for recurring Level 3 fair value measurements

Recurring Level 3 fair value measurements - reconciliation for assets

	Financial assets	
	Investments	**Total**
	2026	**2026**
	$'000	**$'000**
Opening balance - 1 July 2025	**3,377,361**	**3,377,361**
Total gains recognised in other comprehensive income[1]	**104,093**	**104,093**
Purchases	**36,500**	**36,500**
Closing balance - 30 June 2026	**3,517,954**	**3,517,954**
Changes in unrealised gains/(losses) recognised in net cost of services for assets held at the end of the reporting period[2]	-	-

	Financial assets	
	Investments	Total
	2025	2025
	$'000	$'000
Opening balance - 1 July 2024	3,011,133	3,011,133
Total gains recognised in other comprehensive income[1]	79,296	79,296
Purchases	286,932	286,932
Closing balance - 30 June 2025	3,377,361	3,377,361
Changes in unrealised gains/(losses) recognised in net cost of services for assets held at the end of the reporting period[2]	-	-

Continue to the next page

Note 7.4B: Reconciliation for recurring Level 3 fair value measurements (continued)

Recurring Level 3 fair value measurements - reconciliation for liabilities

	Financial Liabilities		
	Multilateral grants 2026 $'000	**Multilateral contributions payable 2026 $'000**	**Total 2026 $'000**
Opening balance - 1 July 2025	**584,262**	**479,754**	**1,064,016**
Total gains recognised in net cost of services[3]	**574,490**	**412,258**	**986,748**
Settlements	**(239,984)**	**(202,054)**	**(442,038)**
Closing balance - 30 June 2026	**918,768**	**689,958**	**1,608,726**
Changes in unrealised gains/(losses) recognised in net cost of services for assets held at the end of the reporting period[2]	-	-	-

	Financial Liabilities		
	Multilateral grants 2025 $'000	Multilateral contributions payable 2025 $'000	Total 2025 $'000
Opening balance - 1 July 2024	808,700	569,380	1,378,080
Total gains recognised in net cost of services[3]	43,735	51,975	95,710
Settlements	(268,173)	(141,601)	(409,774)
Closing balance - 30 June 2025	584,262	479,754	1,064,016
Changes in unrealised gains/(losses) recognised in net cost of services for assets held at the end of the reporting period[2]	-	-	-

1. These gains are represented in the Administered Schedule of Comprehensive Income.
2. There are no unrealised gains/(losses) for Level 3 assets and liabilities in the Administered Schedule of Comprehensive Income as at both 30 June 2026 and 30 June 2025.
3. These gains are represented in the Administered Schedule of Comprehensive Income and in Note 2.1B: Multilateral replenishments and other loans.

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7.5 Administered - Financial Instruments

	Notes	2026 $'000	2025 $'000
Note 7.5A: Categories of financial instruments			
Financial assets			
Financial assets at amortised cost			
Cash and cash equivalents	4.1A	**5,011**	21,855
Receivables	4.1B	**5,774**	6,207
Concessional loan receivable	4.1B	**188,841**	183,402
Traveller Emergency Loans	4.1B	**5,669**	6,191
Total financial assets at amortised cost		**205,295**	217,655
Financial assets at fair value through other comprehensive income (FVOCI)			
Non-monetary IDA and ADF Subscriptions	4.1C	**2,467,858**	2,415,348
EFA Commercial Account	4.1C	**650,517**	619,914
EFA NIA	4.1C	**185,432**	185,432
Tourism Australia	4.1C	**21,488**	19,977
ADI	4.1C	**192,659**	136,690
Total financial assets at fair value through other comprehensive income		**3,517,954**	3,377,361
Total financial assets		**3,723,249**	3,595,016
Financial Liabilities			
Financial liabilities measured at amortised cost			
International development assistance	4.3B	**192,059**	175,042
Other payables	4.3B	**4,076**	2,131
Total financial liabilities measured at amortised cost		**196,135**	177,173
Financial liabilities at fair value through profit or loss			
Multilateral grants payable	4.3A	**918,768**	584,262
Multilateral contributions payable	4.3B	**689,958**	479,754
Total financial liabilities at fair value through profit or loss		**1,608,726**	1,064,016
Total financial liabilities		**1,804,861**	1,241,189

The carrying value of DFAT's administered assets and liabilities has also been assessed as the fair value of these assets and liabilities. The process for determining fair value is regularly reviewed.

The table at Note 7.4A: Fair value measurements, valuation techniques and inputs used provides an analysis of financial instruments that are measured at fair value, by valuation method.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

		2026	2025
		$'000	$'000
Note 7.5B: Net gains or losses on financial assets			
Financial assets at amortised cost			
Interest revenue		**16,184**	15,035
Gains recognised in profit or loss for reversal of impairment	4.1B	**1,911**	1,021
Impairment	4.1B	**(467)**	-
Write-off	4.1B	**(566)**	(37)
Dividend revenue	2.2C	**18,495**	13,698
Competitive neutrality revenue	2.2C	**21,073**	15,620
Net gains on financial assets at amortised cost		**56,630**	45,337
Financial assets at fair value through other comprehensive income			
Revaluation gains recognised in equity		**97,805**	73,659
Net gains on financial assets at fair value through other comprehensive income		**97,805**	73,659
Net gains on financial assets		**154,435**	118,996
Note 7.5C: Net income and expense from financial liabilities			
Financial liabilities measured at amortised cost			
Foreign exchange (losses)/gains	2.1E	**(405)**	(784)
Net (losses)/gains on financial liabilities measured at amortised cost		**(405)**	(784)
Financial liabilities at fair value through profit or loss			
(Losses)/gains on remeasuring at fair value through profit or loss	2.1B	**(383,359)**	(34,258)
Net (losses)/gains on financial liabilities at fair value through profit or loss		**(383,359)**	(34,258)
Net (losses)/gains on financial liabilities		**(383,764)**	(35,042)

Note 7.5D: Credit risk

Recognised in the DFAT Administered Accounts
DFAT's senior executive has endorsed policies and procedures for debt management (including the provision of credit terms) to reduce the incidence of credit risk. Collateral is not required on any loan.

Credit risk is the possibility that a debtor will not repay all or a portion of a loan or will not repay in a timely manner and will therefore cause a loss to DFAT. DFAT has exposure to concentrations of credit risk with regard to the "loan receivable" and the "non-monetary equity instrument at fair value". The maximum exposure DFAT has to credit risk at reporting date in relation to each class of recognised financial assets is presented in the following table excluding any collateral or credit enhancements.

DFAT has assessed the risk of default on payment and has allocated $10.7 million (2025: $11.5 million) to an impairment allowance for doubtful debts account. DFAT has no collateral to mitigate against credit risk.

Maximum exposure to credit risk (excluding any collateral or credit enhancements)

	2026	2025
	$'000	$'000
Credit quality of financial instruments not best representing maximum exposure to credit risk		
Amortised cost	**191,920**	186,561
Fair value through other comprehensive income	**3,517,954**	3,377,361
Total credit quality of financial instruments not best representing maximum exposure to credit risk	**3,709,874**	3,563,922
Credit quality of financial liabilities not best representing maximum exposure to credit risk		
Amortised cost	**196,135**	177,173
Through profit or loss	**1,608,726**	1,064,016
Total credit quality of financial liabilities not best representing maximum exposure to credit risk	**1,804,861**	1,241,189

Credit quality of financial assets not past due or individually determined as impaired

	Not past due or impaired 2026 $'000	Not past due or impaired 2025 $'000	**Past due or impaired 2026 $'000**	Past due or impaired 2025 $'000
Loans and receivables	**186,937**	180,846	**4,983**	5,715
Fair value through other comprehensive income	**3,517,954**	3,377,361	**-**	-
Total	**3,704,891**	3,558,207	**4,983**	5,715

Note 7.5E: Liquidity risk

The continued existence of DFAT in its present form and with its present programs is dependent on government policy and on continuing appropriations by Parliament for DFAT's administration and programs. The probability of the Government encountering difficulties meeting its administered financial obligations is less than remote.

Maturities for non-derivative financial liabilities 2026

	On demand $'000	Within 1 year $'000	Between 1 to 2 years $'000	Between 2 to 5 years $'000	More than 5 years $'000	Total $'000
Financial liabilities measured at amortised cost	-	**196,135**	-	-	-	**196,135**
Financial liabilities at fair value through profit or loss	-	**335,153**	**312,798**	**919,873**	**40,902**	**1,608,726**
Total	-	**531,288**	**312,798**	**919,873**	**40,902**	**1,804,861**

Maturities for non-derivative financial liabilities 2025

	On demand $'000	Within 1 year $'000	Between 1 to 2 years $'000	Between 2 to 5 years $'000	More than 5 years $'000	Total $'000
Financial liabilities measured at amortised cost	-	177,173	-	-	-	177,173
Financial liabilities at fair value through profit or loss	-	352,140	256,899	403,486	51,491	1,064,016
Total	-	529,313	256,899	403,486	51,491	1,241,189

DFAT had no derivative financial liabilities in both the current and prior financial year.

Department of Foreign Affairs and Trade
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Note 7.5F: Market risk

Market risk is defined as the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises the following types of risk, either alone or in combination: interest rate risk, sovereign risk and liquidity risk (for the purposes of discounting the future value of the non-monetary available-for-sale debt instrument); currency risk (for the purposes of converting to AUD the discounted USD value of the non-monetary available-for-sale debt instrument); and the 10-year government bond rate for the purposes of discounting future liabilities relating to multilateral loan and grant commitments. The following sensitivity analysis discloses the effect that a reasonable possible change in each risk variable, either alone, or in total, would have on DFAT's administered income and expenses.

The following table illustrates the effect on DFAT's administered net income less expenses and equity as at 30 June 2026 from an 9.06 per cent (2025: 8.06 per cent) increase or decrease against the AUD in the currencies in which the financial instruments were administered by DFAT with all other variables held constant.

Sensitivity analysis of the risk that the entity is exposed to for 2026

	Risk variable	**Change in risk variable %**	**Effect on Profit or loss $'000**	**Effect on Equity $'000**
Currency risk	**$/USD**	**+ 9.06%**	**(205,802)**	**(205,802)**
Currency risk	**$/USD**	**- 9.06%**	**245,962**	**245,962**
Interest rate risk	**Discount rates**	**+ 0.99%**	**(114,113)**	**(114,113)**
Interest rate risk	**Discount rates**	**- 0.99%**	**125,282**	**125,282**

Sensitivity analysis of the risk that the entity is exposed to for 2025

	Risk variable	Change in risk variable %	Effect on Profit or loss $'000	Effect on Equity $'000
Currency risk	$/USD	+ 8.06%	(179,992)	(179,992)
Currency risk	$/USD	- 8.06%	211,603	211,603
Interest rate risk	Discount rates	+ 1.32%	(137,235)	(137,235)
Interest rate risk	Discount rates	- 1.32%	154,568	154,568

All other items are denominated in AUD and are not subject to market risk due to exchange fluctuations.

Department of Foreign Affairs and Trade
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7.6 Administered - Defined Benefit Pension Schemes

	2026	2025
	$'000	$'000
The amounts recognised in the Administered Schedule of Assets and Liabilities are as follows:		
Present value of funded obligations	**41,912**	46,944
Fair value of plan assets	**(40,425)**	(43,620)
	1,487	3,324
Present value of unfunded obligations	**42,035**	45,255
Net liability in Schedule of Administered Assets and Liabilities	**43,522**	48,579
Movements in the net liability recognised in the Administered Schedule of Assets and Liabilities as follows:		
Net liability at the start of the year	**48,579**	57,274
Exchange differences on foreign plans	**(2,680)**	777
Net expense recognised in the Administered Schedule of Comprehensive Income	**2,955**	3,506
Net actuarial (gains)	**(1,550)**	(7,143)
Contributions by employers	**(3,782)**	(5,835)
Net liability at the end of the year	**43,522**	48,579
Reconciliation of opening and closing balance of the defined benefit obligation:		
Opening liability	**92,199**	98,876
Exchange differences on foreign plans	**(6,394)**	4,582
Service cost	**668**	709
Interest cost	**4,523**	5,191
Actuarial losses/(gains) due to experience	**665**	(6,991)
Actuarial (gains) due to changes in financial assumptions	**(1,387)**	(3,624)
Actuarial (gains) due to changes in demographic assumptions	**(326)**	(276)
Benefits paid	**(6,001)**	(6,268)
Closing liability	**83,947**	92,199
Reconciliation of opening and closing balance of the fair value of plan assets:		
Opening assets	**43,620**	41,602
Exchange differences on foreign plans	**(3,714)**	3,805
Expected return on plan assets	**2,236**	2,394
Contributions by employer	**451**	2,206
Actuarial gains/(losses)	**502**	(3,749)
Benefits paid	**(2,670)**	(2,638)
Closing assets	**40,425**	43,620

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

7.6 Administered - Defined Benefit Pension Schemes (continued)

	2026	2025
	$'000	$'000
The amounts recognised in the Administered Schedule of Comprehensive Income are as follows:		
Current service cost	**668**	709
Net interest on net defined benefit liability	**2,287**	2,797
Total included "employee benefit expense account"	**2,955**	3,506

Amounts recognised directly in administered equity

Financial year ended	**2026**	2025
	$'000	$'000
Actuarial gains	**1,550**	7,143

Cumulative amounts of losses recognised in administered equity

Financial year ended	**2026**	2025
	$'000	$'000
Actuarial losses	**(28,368)**	(29,918)

Pension Scheme Assets
The fair value of scheme assets is represented by:

Financial year ended	**2026**	2025
Cash	**1.6%**	1.7%
Insured Pensioner	**0.9%**	0.9%
Investment in LIC India	**7.4%**	7.2%
Diversified Growth Fund	**16.2%**	19.0%
Liability Driven Investments	**73.8%**	70.6%
Deposit Administration Policy	**0.1%**	0.6%

Fair Value of pension scheme assets

The fair value of scheme assets does not include amounts relating to:

- any of DFAT's (and the Australian Government's) own financial instruments, and
- any property occupied by, or other assets used by DFAT (or the Australian Government).

Principal actuarial assumptions at the reporting date (expressed as weighted averages):

Financial year ended	**2026**	2025
Discount rate at 30 June	**5.62%**	5.40%
Salary growth	**3.27%**	3.22%
Price inflation	**2.71%**	2.67%
Pension growth	**2.57%**	2.49%

Department of Foreign Affairs and Trade
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7.6 Administered - Defined Benefit Pension Schemes (continued)

Historical Information

Financial year ended	**2026 $'000**	2025 $'000	2024 $'000	2023 $'000	2022 $'000
Present value of defined benefit obligations	**(83,947)**	(92,199)	(98,876)	(99,730)	(93,086)
Fair value of scheme assets	**40,425**	43,620	41,602	36,973	38,243
Deficit in the scheme	**(43,522)**	(48,579)	(57,274)	(62,757)	(54,843)
Actuarial gains/(losses) - net liabilities	**1,550**	7,143	583	(10,009)	16,512
Effect of exchange rate gains/(losses)	**2,680**	(777)	170	(2,236)	(3,688)

Expected Employer Contributions

Financial year ended	**2027 $'000**	2026 $'000
Expected employer contributions	**4,383**	6,114

Scheme information

DFAT administers on behalf of the Australian Government, defined benefit pension schemes for locally engaged staff across a number of agencies at posts in London, Port Louis and New Delhi, and also Ottawa and Washington (the North American Pension Scheme). New Delhi is still open to new employees. All schemes, with the exception of the New Delhi Gratuity Scheme, provide pensions that are linked to final salaries. Figures disclosed are based on formal actuarial reviews that are generally conducted triennially and reviewed and updated by the actuary on an annual basis. The New Delhi, Port Louis and London schemes are partially funded and the North American Pension Scheme is fully unfunded. Contributions for the North American Scheme are made to the Consolidated Revenue Fund, which will provide funding for the benefits payable under the scheme.

Weighted average maturity profile of defined benefit obligation

Financial year ended	**2026**	2025
Weighted average duration of defined benefit obligation (years)	**9.12**	9.69

Sensitivity to assumptions

DFAT's defined benefit obligation at the reporting date has been determined using actuarial calculations that require assumptions about future events. The estimated sensitivity of the defined benefit obligation to each significant assumption shown below has been determined at an individual scheme level if each assumption were changed in isolation. In practice, the schemes are subject to multiple externally experienced items which may vary the defined benefit obligation over time. The methods and assumptions used in preparing these sensitivity results remain consistent with those used in previous reporting periods.

The estimated effects of variations in the principal actuarial assumptions on DFAT's defined benefit obligation at the reporting date are as follows:

Increase/(decrease) in defined benefit obligation

Financial year ended	**2026 $'000**	2025 $'000
Discount rate		
Increase of 0.5%	**(3,820)**	(4,244)
Decrease of 0.5%	**3,980**	4,420
Future salary increases		
Increase of 0.5%	**222**	233
Decrease of 0.5%	**(199)**	(208)
Future inflation increases		
Increase of 0.5%	**3,316**	3,403
Decrease of 0.5%	**(3,205)**	(3,285)

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

8. Other Information

8.1 Current/Non-Current Distinction For Assets and Liabilities

	2026 $'000	2025 $'000
Note 8.1A: Current/non-current distinction for assets and liabilities		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	**642,119**	619,627
Trade and other receivables	**747,730**	768,731
Inventories	**51,438**	56,103
Assets held for sale	**-**	323
Prepayments	**46,956**	52,543
Total no more than 12 months	**1,488,243**	1,497,327
More than 12 months		
Trade and other receivables	**15,271**	14,411
Land	**2,069,661**	2,178,915
Buildings	**2,262,866**	2,721,802
Plant and equipment	**348,258**	371,070
Computer software	**147,080**	134,534
Inventories	**5,161**	1,328
Prepayments	**22,684**	10,869
Total more than 12 months	**4,870,981**	5,432,929
Total assets	**6,359,224**	6,930,256
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	**165,230**	164,632
Other payables	**99,469**	108,608
Employee provisions	**133,778**	120,789
Provision for restoration	**9,599**	26,613
Leases	**133,800**	148,791
Total no more than 12 months	**541,876**	569,433
More than 12 months		
Other payables	**599**	590
Employee provisions	**238,561**	245,679
Provision for restoration	**23,960**	20,124
Leases	**556,100**	975,257
Total more than 12 months	**819,220**	1,241,650
Total liabilities	**1,361,096**	1,811,083

Department of Foreign Affairs and Trade
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	2026	2025
	$'000	$'000
Note 8.1B: Administered - current/non-current distinction for assets and liabilities		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	**5,011**	21,855
Receivables and loans	**31,704**	26,022
Total no more than 12 months	**36,715**	47,877
More than 12 months		
Receivables and loans	**183,760**	177,462
Intangibles	**39**	79
Investments	**3,517,954**	3,377,361
Total more than 12 months	**3,701,753**	3,554,902
Total assets	**3,738,468**	3,602,779
Liabilities expected to be settled in:		
No more than 12 months		
Grants	**216,240**	208,827
Other payables	**315,048**	320,486
Employee provisions	**3,923**	3,245
Total no more than 12 months	**535,211**	532,558
More than 12 months		
Grants	**702,528**	375,435
Other payables	**571,045**	336,441
NIA provisions	**978,241**	218,765
Employee provisions	**58,238**	62,839
Total more than 12 months	**2,310,052**	993,480
Total liabilities	**2,845,263**	1,526,038

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

8.2 Budgetary Reporting - Explanation of Major Variances

8.2A: Explanation of major departmental variances

There are a number of items excluded from the Portfolio Budget Statement (PBS) estimates on the Departmental Statement of Comprehensive Income, due to the unpredictable, uncontrollable and/or unplanned nature of some transactions, specifically items such as the write-down, impairment and sale of assets, gains or losses from foreign exchange, finance costs, section 74 receipts transferred to the Official Public Account (OPA), and adjustments to revenue from Government for no-win, no-loss funding arrangements.

DFAT does not estimate or factor in revaluation adjustments for land, buildings and plant and equipment assets or movements in government bond rates. This is because the main factors that drive these movements are beyond DFAT's control, such as changes in the value of the Australian dollar on currency markets.

Overall expenses were $28.9 million (1.1 per cent) higher than the original budget. Employee benefits were $115.4 million (9.6 per cent) higher largely due to additional staffing costs and budget measures approved by Government. Finance costs were $6.3 million (40.6 per cent) higher than budget, largely due to higher interest expense on lease liabilities resulting from changes in discount rates and lease portfolio movements. These increases were partially offset by supplier expenses, which were $152.5 million (14.5 per cent) lower than budget, largely due to lower than anticipated operational expenditure across a range of activities. The PBS estimates were based on costing assumptions at that time.

Revenue from Government was $7.8 million (0.3 per cent) lower than the original PBS budget, primarily due to section 51 withholdings, quarantine arrangements and no-win, no-loss funding adjustments. Own-source income was $87.1 million (50.3 per cent) higher than budget, primarily due to higher revenue from contracts with customers, increased rental income and foreign exchange gains. These movements reflect increased overseas activities and cost recoveries from partner agencies.

Cash and cash equivalents were $220.2 million (3.4 per cent) higher than budget, largely due to higher balances held in the Overseas Property Special Account (OPSA), resulting from retention of funds for future project delivery, residual rental income and underspends on capital projects carried forward to support completion in future years. The closing balance was also impacted by the timing of receipts, payments and cash transfers across the Department's global network. Trade and other receivables were also higher than budget, reflecting appropriation receivable balances, the timing of cost recoveries and other receivable movements.

The timing of the preparation of estimates included in the PBS can also result in variances to actual results. The original budget estimates were published in the 2025–26 March PBS and were based on estimates available at that point in time. Movements and adjustments that occur late in a financial year, including foreign exchange outcomes, asset revaluations, lease remeasurements, no-win, no-loss adjustments and year-end balances, are not able to be incorporated into the estimates, resulting in variances between budget and actual results.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

8.2B: Explanation of major administered variances

There are a number of items excluded from the PBS estimates on the Administered Schedule of Comprehensive Income, due to the unpredictable, uncontrollable and/or unplanned nature of some transactions, specifically items such as contributions, revenue and gains, impairments, movements on financial instruments, write-offs of loans and EFA NIA financial guarantees.

DFAT does not estimate or factor in adjustments for re-measurement of the net liability for defined benefit pension schemes or movements in the carrying amount of investments on the Administered Schedule of Assets and Liabilities. Nor does it estimate the corresponding entries in Other Comprehensive Income or other movements on the Administered Schedule of Comprehensive Income relating to the revaluation of multilateral replenishments. This is because the main factors that drive these movements are beyond DFAT's control, due to changes in the value of the AUD on currency markets.

Overall, expenses are $1,491.2 million (29.7 per cent) higher than the original PBS budget. This increase is primarily due to the finalisation of new Multilateral Replenishment pledges to the IDA, the concessional lending arm of the World Bank, and the ADF $980.5 million (100.0 per cent). In addition, EFA expenses were higher than budget by $668.2 million (451.4 per cent) due to the inclusion of a new Fuel and Fertiliser Strategic Reserve on the NIA. This increase is partially offset by a reduction in other grants and contributions of $152.6 million (20.3 per cent) driven by underspends in grant programs and reduced obligations for assessed contributions to international organisations such as the United Nations (UN), which are dependent on resolutions passed by UN members, and foreign exchange movements.

Total administered income is $141.6 million (16.4 per cent) higher than budget. An increase in fees and charges of $67.5 million (8.5 per cent) compared to the original budget is driven by an increase in passport fees. Returns of prior year administered expenses reported as revenue were higher than budget by $21.0 million (65.4 per cent). These funds relate to the acquittal of funding provided upfront, subject to unforeseen circumstances in delivery that can influence the actual amounts spent. Accordingly, the actual funds returned and the budget can be difficult to anticipate.

Cash and cash equivalents are $72.5 million (93.5 per cent) lower than budget. This decrease in cash is driven by returning excess cash to the CRF and increased expenditure from the SOETM Special Account for the finalisation of the Osaka Expo.

Total provisions are $920.1 million (764.6 per cent) higher than budget, mainly reflecting movements in the EFA NIA provision of $932.1 million (2,017.9 per cent). These movements were driven by revaluations of significant transactions managed by EFA under the NIA, which affected the financial guarantee provision. This was partially offset by a $12.0 million (16.2 per cent) reduction in employee provisions, relating to re-measurements of staff leave liabilities and the defined benefit pension scheme for locally engaged staff.

The timing of the preparation of estimates included in the PBS can also result in variances to actual results. The original budget estimates were published in the 2025-26 March PBS and were based on the current financial year estimates at that point in time. Movements and adjustments that occur late in a financial year are not able to be incorporated into the estimates, resulting in variances.

Report on financial performance

The department's financial statements are presented on pages 98–171, with the Australian National Audit Office issuing an unmodified audit opinion on 14 September 2026.

A summary of the department's financial performance for departmental and administered activities is provided below.

Departmental finances

In 2025–26, the department recorded a deficit from continuing operations of $102.6 million.

Excluding depreciation and foreign currency impacts on leases, the adjusted operating surplus was $44.6 million this year, which includes the Overseas Property Special Account surplus of $26.8 million.

The 2025–26 financial statements reflect an expanded diplomatic footprint and activities to advance Australia's interests overseas in a contested geographic environment. Significant impacts this financial year included:

- a reduction in the fair value of the overseas property portfolio due to foreign currency movements
- an increase in employee expenses largely due to an increase in staffing numbers and salary growth under DFAT's Enterprise Agreement 2024
- a reduction in supplier costs largely due to no large-scale consular evacuations
- deferral of expenditure to 2026–27 for COP31 activities.

Table 2.18 shows trends in departmental finances in 2025–26 compared with the previous financial year.

Table 2.18: Trends in departmental finances, 2024–25 and 2025–26

		2025–26 $ million	2024–25 $ million	Change $ million
Revenue from the Australian Government		2,286.7	2,275.5	11.2
Other revenue		260.3	204.0	56.3
Total income		**2,547.0**	**2,479.5**	**67.5**
Employee benefits		1,315.7	1,234.5	81.2
Suppliers		898.7	969.5	−70.8
Depreciation		204.0	173.6	30.4
Depreciation on right-of-use lease assets		186.0	184.8	1.2
Other expenses		45.1	64.6	−19.5
Total expenses		**2,649.6**	**2,627.0**	**22.6**
Deficit from continuing operations		**−102.6**	**−147.5**	**44.9**
Financial assets	A	1,405.1	1,402.8	2.3
Non-financial assets	B	4,954.1	5,527.2	−573.1
Assets held for sale	C	–	0.3	−0.3
Liabilities	D	1,361.1	1,811.1	−450.0
Net assets (A + B + C − D)		**4,998.1**	**5,119.2**	**−121.1**

Note: Due to rounding, discrepancies may occur between sums of the component items and totals.

Revenue

The department reported $2,547.0 million of revenue in the statement of comprehensive income, comprising:

- $2,286.7 million of appropriation revenue from government
- $203.5 million of own-source revenue
- $56.8 million in gains.

This represents an increase of $67.5 million from 2024–25. The main factors contributing to this movement were:

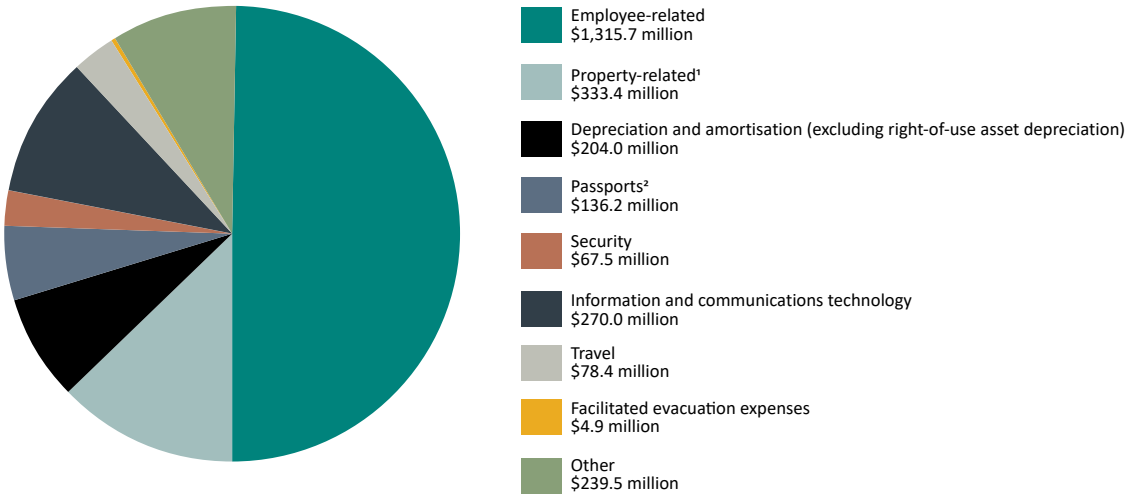
- an increase in appropriation revenue from government of $11.2 million reflective of new funding measures and saving measures
- foreign exchange gains of $40.0 million mainly due to remeasurement of overseas lease liabilities transacted in foreign currencies
- a gain of $14.9 million in the make good provision for restoring a leased property to its original conditions as its latest cost was less than the original estimate.

Expenses

The department reported $2,649.6 million of expenses in the statement of comprehensive income. This represents an increase of $22.6 million from 2024–25. There was an increase in employee expenses of $81.2 million as a result of an increase in staffing numbers and salary growth under DFAT's Enterprise Agreement, a shift from contracting workforce to APS, and more dependants accompanying DFAT employees on overseas postings, which was partially offset by a reduction in consular evacuation expenses of $49.9 million and a reduction in passport production cost of $15.9 million due to lower demand.

A breakdown of departmental expenses is shown at Figure 2.3.

Figure 2.3: Summary of departmental expenses, 2025–26



1 Property-related expenses include depreciation on right-of-use property assets under AASB 16 *Leases*.

2 Passport expenses only include the direct supplier costs for passport production.

Assets and liabilities

The department reported a strong net asset position of $4,998.1 million in the statement of financial position, with liabilities equating to 21.4% of the total asset base.

Net assets decreased by $121.1 million from 2024–25, driven by a $571.0 million reduction in total assets largely attributable to a land and building valuation decrement, depreciation on non-financial assets and the remeasurement of right-of-use assets. This was partially offset by a $450.0 million reduction in total liabilities largely attributable to remeasurement of the RG Casey building lease liability, with its lease expiry date assessment brought forward to 2031.

Administered finances

This section outlines income and expenses administered by the department in 2025–26.

Income

In 2025–26, income administered by the department on behalf of government was $1,005.3 million, which is $30.4 million higher than in 2024–25 (Table 2.19) mainly attributable to the growth of the EFA dividend and competitive neutrality payment of $10.3 million and higher passport revenue of $18.1 million.

Total other comprehensive income for 2025–26 is $99.4 million, an increase of $18.6 million from 2024–25. Fair value movements in defined benefit plan liabilities and multilateral equity instruments as assessed by independent experts, and the movement in the net asset position of portfolio agencies – Export Finance Australia and Tourism Australia – are reflected in these figures.

Expenses

In 2025–26, expenses administered by the department on behalf of government were $6,510.1 million, an increase of $1,597.7 million from 2024–25 (Table 2.19). The movement is largely attributed to 4 new multilateral replenishment pledges by the Australian Government and additional Export Finance Australia National Interest Account expenses for the establishment of the Fuel and Fertiliser Security Facility.

Table 2.19: Trends in administered finances, 2024–25 and 2025–26

		2025–26 $ million	2024–25 $ million	Change $ million
Fees and charges		856.8	836.7	20.1
Other income		148.5	138.2	10.3
Total income		**1,005.3**	**974.9**	**30.4**
International development assistance		3,957.5	3,866.9	90.6
Multilateral replenishments and other loans		980.5	90.1	890.4
Other grants and contributions		598.9	549.3	44.6
Payments to corporate Commonwealth entities		150.9	153.6	−2.7
Export Finance Australia National Interest Account expenses		816.2	240.8	575.4
Other expenses		6.1	11.7	−5.6
Total expenses		**6,510.1**	**4,912.4**	**1,597.7**
Financial assets	A	3,738.4	3,602.7	135.7
Non-financial assets	B	0.0	0.1	0.0
Liabilities	C	2,845.3	1,526.0	1,319.3
Net assets (A + B – C)		**893.2**	**2,076.8**	**–1,183.5**

Note: Due to rounding, discrepancies may occur between sums of the component items and totals.

Entity resource statement and expenses for outcomes

Table 2.20: Department of Foreign Affairs and Trade entity resource statement, 2025–26

		Actual available appropriation for 2025–26 $'000	Payments made 2025–26 $'000	Balance remaining 2025–26 $'000
Ordinary annual services[1]				
Departmental appropriation		3,215,519	2,624,111	591,408
Total		**3,215,519**	**2,624,111**	**591,408**
Administered expenses				
Outcome 1		5,016,105	4,553,553	
Outcome 2		750	658	
Payments to corporate entities[2]		150,914	150,914	
Total		**5,167,769**	**4,705,125**	
Total ordinary annual services	**[A]**	**8,383,288**	**7,329,236**	
Other services				
Departmental non-operating[3]				
Equity injections		142,938	54,511	88,427
Total		**142,938**	**54,511**	**88,427**
Administered non-operating				
Administered assets and liabilities		36,500	36,500	
Total		**36,500**	**36,500**	
Total other services	**[B]**	**179,438**	**91,011**	
Total available annual appropriations [A + B]		**8,562,726**	**7,420,247**	
Special appropriations[4]				
Special appropriations limited by criteria/entitlement				
Public Governance, Performance and Accountability Act 2013 – section 77 – **Administered**			1,179	
Official Development Assistance Multilateral Replenishment Obligations (Special Appropriation) Act 2020 – **Administered**			442,038	
Total special appropriations	**[C]**		**443,217**	
Special accounts[5]				
Opening balance		524,877		
Appropriation receipts		95,607		
Appropriation receipts from other entities		46,857		
Non-appropriation receipts to special accounts		9,598		
Payments made			128,495	
Closing balance				548,444
Total special accounts	**[D]**	**676,939**	**128,495**	
Total resourcing [A + B + C + D]		**9,239,665**	**7,991,959**	
Less appropriations drawn from annual or special appropriations above and credited to special accounts		(95,607)	(95,607)	
and/or payments to corporate entities through annual appropriations		(150,914)	(150,914)	
Total net resourcing and payments for DFAT		8,993,144	7,745,438	

Prepared on a resourcing (that is, appropriations available) basis and all figures shown above are GST exclusive.

1 Includes *Supply Act (No. 1) 2025–2026*, *Appropriation Act (No.1) 2025–2026* and *Appropriation Act (No. 3) 2025–2026*. This also includes prior year departmental appropriation and section 74 retained revenue receipts. This excludes appropriations subject to administrative quarantine or withheld under section 51 of the PGPA Act.

(continued)

2 Corporate entities are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

3 *Supply Act (No. 2) 2025–2026*, *Appropriation Act (No. 2) 2025–2026* and *Appropriation Act (No. 4) 2025–2026*. This also includes prior-year equity injections available for use. This excludes appropriations subject to administrative quarantine or withheld under section 51 of the PGPA Act.

4 Actual available appropriation for 2025–26 does not include special appropriations. Special appropriations are limited by criteria or entitlement.

5 Excludes special public money held in Services for Other Entities and Trust Moneys (SOETM) accounts.

Note: Departmental capital budgets are not separately identified in Supply Act (No. 1) and Appropriation Act (Nos. 1 and 3) and form part of ordinary annual services items.

Table 2.21: Expenses for Outcome 1, 2025–26

Outcome 1: The advancement of Australia's international strategic, security and economic interests, including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities	Budget* 2025–26 $'000 (a)	Actual expenses 2025–26 $'000 (b)	Variation 2025–26 $'000 (a – b)
Program 1.1: Foreign Affairs and Trade Operations			
Administered expenses			
Ordinary annual services (Supply Act No. 1, Appropriation Act Nos. 1 and 3)	373,806	104,715	269,091
Expenses not requiring appropriation in the budget year[2]	961,849	797,383	164,466
Special appropriations	100	1	99
Departmental expenses			–
Departmental appropriation[1]	1,369,430	1,295,629	73,801
Expenses not requiring appropriation in the budget year[2]	153,619	172,465	(18,846)
Total for program 1.1	**2,858,804**	**2,370,194**	**488,610**
Program 1.2: Official development assistance			
Administered expenses			
Ordinary annual services (Supply Act No. 1, Appropriation Act Nos. 1 and 3)	3,983,130	3,955,586	27,544
Expenses not requiring appropriation in the budget year[2]	–	1,996	(1,996)
Departmental expenses			–
Departmental appropriation[1]	303,892	303,892	–
Total for program 1.2	**4,287,022**	**4,261,474**	**25,548**
Program 1.3: Official development assistance – Multilateral Replenishments			
Administered expenses			
Expenses not requiring appropriation in the budget year[2]	1,159,996	980,459	179,537
Total for program 1.3	**1,159,996**	**980,459**	**179,537**
Program 1.4: Payments to International Organisations			
Administered expenses			
Ordinary annual services (Supply Act No. 1, Appropriation Act Nos. 1 and 3)	460,262	330,239	130,023
Total for program 1.4	**460,262**	**330,239**	**130,023**

(continued)

Table 2.21 (continued): Expenses for Outcome 1, 2025–26

Outcome 1: The advancement of Australia's international strategic, security and economic interests, including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities	Budget* 2025–26 $'000 (a)	Actual expenses 2025–26 $'000 (b)	Variation 2025–26 $'000 (a – b)
Program 1.5: New Colombo Plan – Transforming Regional Relationships			
Administered expenses			
Ordinary annual services (Supply Act No. 1, Appropriation Act Nos. 1 and 3)	50,933	49,328	1,605
Total for program 1.5	**50,933**	**49,328**	**1,605**
Program 1.6: Public Information Services and Public Diplomacy			
Administered expenses			
Ordinary annual services (Supply Act No. 1, Appropriation Act Nos. 1 and 3)	107,402	102,103	5,299
Total for program 1.6	**107,402**	**102,103**	**5,299**
Program 1.7: Programs to Promote Australia's International Tourism Interests			
Administered expenses			
Tourism Australia – corporate Commonwealth entity	150,914	150,914	–
Ordinary annual services (Supply Act No. 1, Appropriation Act Nos. 1 and 3)	20,223	20,223	–
Total for program 1.7	**171,137**	**171,137**	**–**
Program 1.8: Nuclear-Powered Submarine Program			
Administered expenses			
Ordinary annual services (Supply Act No. 1, Appropriation Act Nos. 1 and 3)	16,000	15,806	194
Departmental expenses			–
Departmental appropriation[1]	22,942	22,942	–
Total for program 1.8	**38,942**	**38,748**	**194**
Outcome 1 totals by appropriation type			
Administered expenses			
Ordinary annual services (Supply Act No. 1, Appropriation Act Nos. 1 and 3)	5,011,756	4,578,000	433,756
Corporate Commonwealth entity	150,914	150,914	–
Expenses not requiring appropriation in the budget year[2]	2,121,845	1,779,839	344,003
Special appropriations	100	1	99
Departmental expenses			
Departmental appropriation[1]	1,696,264	1,622,463	73,801
Expenses not requiring appropriation in the budget year[2]	153,619	172,465	(18,846)
Total expenses for Outcome 1	**9,134,498**	**8,303,682**	**832,812**

	2024–25	2025–26	
Average staffing level (number)	**4,490**	**4,706**	

* Full-year budget, including any subsequent adjustments made to the 2025–26 Budget through the 2025–26 additional estimates and estimated outcome as published in the 2026–27 Budget.

(continued)

1 Departmental appropriation combines 'ordinary annual services (Supply Act No. 1, Appropriation Act Nos. 1 and 3)' and 'section 74 revenue receipts'.

2 Expenses not requiring appropriation in the budget year may include depreciation expenses (excluding right-of-use depreciation, which is funded from appropriations), amortisation expenses, make good expenses, audit fees, concessional costs for loans, finance costs and impairment of financial instruments.

Table 2.22: Expenses for Outcome 2, 2025–26

Outcome 2: The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas	Budget* 2025–26 $'000 (a)	Actual expenses 2025–26 $'000 (b)	Variation 2025–26 $'000 (a – b)
Program 2.1: Consular Services			
Administered expenses			
Ordinary annual services (Supply Act No. 1, Appropriation Act Nos. 1 and 3)	300	45	255
Special appropriations	100	80	20
Departmental expenses			–
Departmental appropriation[1]	166,690	166,690	–
Total for program 2.1	**167,090**	**166,815**	**275**
Program 2.2: Passport Services			
Administered expenses			
Special appropriations	3,000	1,185	1,815
Departmental expenses			
Departmental appropriation[1]	366,235	386,125	(19,890)
Total for program 2.2	**369,235**	**387,310**	**(18,075)**
Outcome 2 totals by appropriation type			
Administered expenses			
Ordinary annual services (Supply Act No. 1, Appropriation Act Nos. 1 and 3)	300	45	255
Special appropriations	3,100	1,265	1,835
Departmental expenses			
Departmental appropriation[1]	532,925	552,815	(19,890)
Total expenses for Outcome 2	**536,325**	**554,125**	**(17,800)**

	2024–25	2025–26
Average staffing level (number)	**1,279**	**1,341**

* Full-year budget, including any subsequent adjustments made to the 2025–26 Budget through the 2025–26 additional estimates and estimated outcome as published in the 2026–27 Budget.

1 Departmental appropriation combines 'ordinary annual services (Supply Act No. 1, Appropriation Act Nos. 1 and 3)'.

Table 2.23: Expenses for Outcome 3, 2025–26

Outcome 3: A secure Australian presence overseas through the provision of security services and information and communications technology infrastructure, and the management of the Commonwealth's overseas property estate	Budget* 2025–26 $'000 (a)	Actual expenses 2025–26 $'000 (b)	Variation 2025–26 $'000 (a – b)
Program 3.1: Foreign Affairs and Trade Security and IT			
Departmental expenses			
Departmental appropriation[1]	185,359	185,359	–
Total for program 3.1	**185,359**	**185,359**	**–**
Program 3.2: Overseas Property			
Departmental expenses			
Expenses not requiring appropriation in the budget year[2]	40,098	116,471	(76,373)
Total for program 3.2	**40,098**	**116,471**	**(76,373)**
Outcome 3 totals by appropriation type			
Departmental expenses			
Departmental appropriation[1]	185,359	185,359	–
Expenses not requiring appropriation in the budget year[2]	40,098	116,471	(76,373)
Total expenses for Outcome 3	**225,457**	**301,830**	**(76,373)**

	2024–25	2025–26
Average staffing level (number)	**1,038**	**1,088**

* Full-year budget, including any subsequent adjustments made to the 2025–26 Budget through the 2025–26 additional estimates and estimated outcome as published in the 2026–27 Budget.

1 Departmental appropriation combines 'ordinary annual services (Supply Act No. 1, Appropriation Act Nos. 1 and 3)'.

2 Expenses not requiring appropriation in the budget year may include depreciation expenses (excluding right-of-use depreciation, which is funded from appropriations), amortisation expenses, make good expenses, audit fees, concessional costs for loans, finance costs and impairment of financial instruments.

Chapter 3

Management and accountability



Corporate governance

The department's corporate governance supports effective delivery of strategic and operational priorities for government.

Governance committees

DFAT's governance committees bring together senior leaders to align enterprise strategy, resourcing and capability. They provide assurance and risk oversight, supporting effective delivery and compliance. The committee structure supports the Secretary to discharge her responsibilities under relevant legislation. These arrangements establish clear lines of authority for escalating and resolving issues and guiding the enterprise.

In 2025–26, the department reviewed its governance arrangements to improve efficiency and focus, including by establishing additional Tier 3 committees in priority areas. Figure 3.1 shows the updated governance committee structure.

Figure 3.1: DFAT committee structure, at 30 June 2026



The **Executive Board**, chaired by the Secretary, guided the department's strategic direction, oversaw financial and operational performance, allocated resources, resolved major issues, managed enterprise risks and ensured accountability and regulatory requirements were met.

The **Delivery and Operations Committee** provided enterprise-level oversight of major delivery priorities and operational matters, including non–official development assistance (ODA) programs and projects, hybrid ODA and non-ODA projects, key government priorities, budget measures, and significant departmental initiatives. It supported coordinated implementation and effective delivery across the department.

The **Development Program Committee** oversaw the development cooperation program, ensuring it aligned with government policy, Australia's foreign policy, trade and development objectives, the overarching development policy, and bilateral, regional and multilateral priorities.

The **People and Culture Committee** provided advice and recommendations to support a safe, effective and engaged workforce, with the capacity, skills, capability and inclusive culture needed to deliver the department's purpose. It supported capability uplift and action to strengthen compliance and integrity.

The **Strategic Policy Committee** provided advice on policy governance for current and emerging issues and risks affecting Australia's foreign, security, trade, economic and development interests. It supported engagement with ministers and government on strategic priorities and objectives.

The **Audit and Risk Committee** provided independent advice to the Secretary on the appropriateness of the department's financial and performance reporting, systems of risk oversight and management, and internal control to enable the department to meet its external accountability responsibilities. For further details, see pages 188–190.

Performance framework and planning

DFAT demonstrates how it uses public resources to deliver outcomes for Australia through its performance reporting framework. It shows how activities contribute to Australia's international interests and the achievement of its purpose. It supports informed decision-making, transparency, accountability and a clear understanding of results delivered for government and the Australian community.

The Commonwealth Performance Framework, established under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), requires entities to demonstrate how public resources have been used to achieve their purposes. Section 16E of the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule) sets out the requirements for corporate plans, including the publication of performance information.

Performance measures and targets assess progress towards the department's objectives and align with DFAT's budget programs. Results are reported annually in Chapter 2: *Report on performance*. Business plans across the department's divisions, state and territory offices, and overseas network support delivery of the framework.

In 2025–26, the department strengthened performance reporting through the DFAT performance reporting framework by:

- enhancing guidance, templates and quality assurance processes
- improving methodologies to assess and explain performance outcomes

- strengthening the reliability, verifiability and completeness of performance information
- improving performance reporting to provide a more meaningful account of the department's results and the factors influencing performance.

Engaging with risk

DFAT operates in complex and dynamic environments. Engaging effectively with risk is essential to achieving our objectives. Rather than avoiding risk, we seek to understand its potential impact and make informed, timely decisions to manage it. This approach integrates risk into day-to-day decision-making and delivery as we advance Australia's national interests and fulfil our performance and legislative obligations.

In 2025–26, the Secretary, supported by the Chief Risk Officer, led a risk culture informed by DFAT's enterprise risk profile and reflected in the behaviours and decisions of our people.

The department's guidance supported staff to apply sound risk management practices and balance risks and opportunities within defined tolerances. It also empowered senior leaders to authorise and oversee risk-taking. This approach strengthened DFAT's ability to identify threats, manage uncertainty and seize opportunities in pursuit of its objectives. Informed risk-taking and accountability supported the effective delivery of our policies, programs and services in the national interest.

Senior leaders oversaw and managed risk through DFAT's governance structures. The Executive Board played a central role in overseeing risks material to the enterprise and ensuring risk was integrated into strategic and operational decisions. DFAT enhanced its enterprise risk management through improved data, reporting and analysis. These governance arrangements are underpinned by an enterprise risk management system established in accordance with the Commonwealth Risk Management Policy and the PGPA Act.

Compliance – how we deliver matters

In 2025–26, DFAT strengthened its compliance capability and culture to support effective, lawful and accountable delivery of Australia's foreign, trade, development and service delivery priorities.

This included training, communication, accountability and assurance initiatives, including refreshed mandatory training, new financial capability workshops for senior leaders, updated conflict of interest processes and enhanced probity measures. Departmental governance committees strengthened oversight of compliance and integrity within their areas of responsibility, and compliance expectations were embedded through the Senior Executive Service (SES) Leadership Performance Framework.

Values, conduct and ethics

DFAT maintains high standards of integrity, professionalism and ethical conduct. The department's publicly available Ethics, Integrity and Professional Standards Policy Manual guides staff on expected standards of behaviour across the global network and requirements relating to conflicts of interest, outside employment, and gifts, benefits and sponsored travel.

In 2025–26, DFAT delivered training and communications, and updated policies and procedures, to help officials understand their obligations to conduct departmental business with integrity, and in accordance with applicable policies and legislation.

To support a strong integrity culture, all staff are required to complete annual integrity awareness training, which reinforces ethical and behavioural obligations. As at 30 June 2026, compliance with mandatory integrity training was 91.9%, a 10 percentage point increase since July 2025 following sustained compliance and awareness activities. Staff are also required to complete an annual conflict of interest declaration. In 2025–26, 8,182 personnel completed conflict of interest declarations, including 4,673 Australian Public Service (APS) employees, 2,510 locally engaged staff, 254 SES employees and 745 contractors.

DFAT also delivers targeted integrity outreach and training at overseas posts, recognising the importance of direct engagement across its global network. In 2025–26, integrity training was delivered to 394 participants across 6 overseas posts. The training covered the APS Code of Conduct, Locally Engaged Staff Code of Conduct, Code of Conduct for Overseas Service, fraud and corruption risks, conflicts of interest, gifts and benefits, reporting integrity concerns, and misconduct processes. To improve accessibility and reach, the department will introduce a webinar-based integrity training program in 2026–27, giving staff across the global network greater access to integrity education and awareness activities.

During 2025–26, the department received 102 complaints relating to alleged misconduct by APS employees, including SES employees. Of these, the department assessed 86 complaints during the reporting period. Six assessments resulted in APS Code of Conduct investigations commencing in 2025–26. Three concluded during the reporting period. Two investigations that commenced in 2024–25 were also finalised in 2025–26. Breaches of the APS Code of Conduct were found in all 5 investigations. Sanctions imposed ranged from reprimand to termination of employment.

Allegations of misconduct involving locally engaged staff are managed at post in accordance with local employment law and departmental policies, with support from the People Division and Legal Division where required.

The department implemented measures to prevent and respond to workplace harassment and inappropriate conduct, including meeting the positive duty requirements under the *Sex Discrimination Act 1984*, as amended by the *Anti-Discrimination and Human Rights Legislation Amendment (Respect at Work) Act 2022*. The Unacceptable Workplace Behaviour Policy, released in October 2024 and strengthened in March 2026, defines unacceptable workplace behaviour, outlines reporting and resolution pathways, and applies to APS employees, locally engaged staff and contractors, to the extent consistent with local law and contractual arrangements. The policy supports a safe, respectful and inclusive workplace and forms part of the department's broader approach to fostering a positive workplace culture.

DFAT has zero tolerance for sexual exploitation, abuse and harassment (SEAH) and harm to children. In September 2025, the department updated its Protection from Sexual Exploitation, Abuse and Harassment (PSEAH) and Child Protection policies. Annual training on PSEAH and child protection is mandatory for all staff. During 2025–26, the department received 154 notifications from external partners and 8 internal notifications relating to alleged adult SEAH incidents. Consistent with its policy framework, the department monitored partner responses to allegations so appropriate action was taken and responses aligned with departmental standards. Notifications involving potential extraterritorial offences were referred to the department's Transnational Crime Section for assessment and, where appropriate, referral to the Australian Federal Police.

The department strengthened support for public officials who report wrongdoing under the *Public Interest Disclosure Act 2013* (PID Act). The department's Ethics, Integrity and Professional Standards Section promoted awareness of the Public Interest Disclosure Scheme through inductions and mandatory annual training. During 2025–26, 13 authorised officers completed specialised training to support the management of disclosures and the protection of disclosers from reprisals, consistent with the requirements of the PID Act.

The department also strengthened transparency and accountability for gifts and benefits. Since the centralised gifts and benefits register was implemented on 5 November 2024, 2,790 gifts and benefits registrations have been recorded. The register supports consistent reporting and approval processes, strengthens oversight, and provides assurance that gifts and benefits are managed in accordance with departmental policy, Australian Public Service Commission guidance, the PGPA Act and the *Public Service Act 1999*.

Fraud and corruption control and prevention

DFAT has zero tolerance for inaction on fraud and corruption and takes reasonable steps to prevent, detect and respond to incidents. DFAT fosters a culture of integrity that values proactive reporting and does not tolerate reprisals against anyone who reports suspected wrongdoing.

DFAT maintains fraud and corruption control strategies to manage risks and meet its obligations under the Commonwealth Fraud and Corruption Control Framework 2024 and *National Anti-Corruption Commission Act 2022*, including:

- maintaining governance and reporting arrangements for executive oversight and risk management
- assessing fraud and corruption risks routinely and when significant changes occur
- reviewing and strengthening internal controls
- providing training, tools and guidance to staff and delivery partners to support understanding, risk management and a culture of integrity
- maintaining detection mechanisms and confidential reporting channels
- maintaining response mechanisms, investigation capability and procedures.

The Australian passport is a critical part of Australia's identity infrastructure, providing trusted proof of identity for Australian citizens at home and when crossing borders. Through robust identity verification processes, including assessment of identity documents and biometric information, the Australian Passport Office (APO) issues passports only to individuals entitled to hold them. As the issuer of Australia's primary international identity document, the APO supports broader Australian Government efforts to strengthen national identity resilience and safeguard Australians against identity crime and fraud.

In 2025–26, DFAT's fraud and corruption control strategies supported the department's broader integrity strategy and whole-of-government integrity efforts. DFAT engaged with the Attorney-General's Department, National Anti-Corruption Commission, international and domestic agencies, information and intelligence-sharing forums and working groups on integrity, fraud and corruption.

Significant non-compliance with finance law

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

Audit and Risk Committee

During 2025–26, the Audit and Risk Committee (ARC) had 5 independent members, including the chair (see Table 3.1). Members bring a broad range of private and public sector experience and skills, including strategy, policy, risk management, performance, security, finance, legal, compliance and project management skills. The Australian National Audit Office attends as an observer.

The ARC operates in accordance with section 45 of the PGPA Act and section 17 of the PGPA Rule as articulated in its charter.[24]

The ARC is supported by 2 subcommittees. The Performance Reporting Subcommittee supports the ARC to perform its functions and meet requirements in relation to reviewing and giving independent advice on the appropriateness of the department's annual performance statements. The Financial Reporting Subcommittee supports the ARC to meet its requirements in relation to reviewing the appropriateness of the department's annual financial statements.

The Chief Auditor leads the Internal Audit Branch, providing independent assurance and advisory services to the Secretary and the ARC.

Table 3.1: Audit and Risk Committee, 2025–26

Member name and status	Qualifications, knowledge, skills and experience	Number of meetings attended/ total number of meetings[1]	Total annual remuneration (incl. GST)
Mark Ridley ARC member from February 2021 ARC chair from March 2022	Mr Ridley has served as an independent chair and member of audit and risk committees for several large and medium-sized Commonwealth agencies since 2011. This includes the Australian Signals Directorate, the Australian Digital Health Agency, the Departments of Defence, Home Affairs, and Human Services, the Australian Federal Police and the Australian National University. He also advises entities on the governance and risk management of information and communications technology (ICT)–based programs. He was formerly a senior partner of PwC Australia and has held leadership roles in risk advisory work, internal audit, and ICT project assurance.	6/6 ARC 1/1 PRSC 1/1 FRSC	$64,900

(continued)

24 This is available at dfat.gov.au/about-us/corporate/corporate-information-and-resources/audit-and-risk-committee.

Table 3.1 (continued): Audit and Risk Committee, 2025–26

Member name and status	Qualifications, knowledge, skills and experience	Number of meetings attended/ total number of meetings[1]	Total annual remuneration (incl. GST)
Chris Ramsden ARC member from November 2019 FRSC chair from December 2020	Mr Ramsden is a Fellow Certified Practising Accountant of CPA Australia and a highly experienced Australian Public Service officer (now retired), specialising in corporate and enabling service roles. He has over 38 years experience and has served as Chief Financial Officer for the Australian Customs Service and ComSuper. He was also the Chief Operations Officer for the Clean Energy Regulator and was responsible for managing all corporate support functions (finance, human resources, information technology, project management, risk management, communications and investigations) for the newly formed agency.	6/6 ARC 5/5 FRSC 1/1 PRSC	$42,900
Angela Barrett ARC member from March 2024 PRSC member from March 2024 to June 2025 FRSC member from June 2025	Dr Barrett is the Chief Operating Officer of the Australian Criminal Intelligence Commission and has extensive expertise in risk management and performance reporting, governance, ministerial and parliamentary services, and corporate functions including finance, human resources, governance, information management and communications. Dr Barrett holds a Master of Business and Technology and a Doctor of Philosophy in Chemical Engineering from the University of New South Wales.	4/6 ARC 1/1 FRSC 5/5 PRSC	$0[2]
Ian McPhee AO PSM ARC and PRSC member from March 2022 PRSC chair from July 2023	Mr McPhee was previously the auditor-general for Australia from 2005 to 2015 and held senior positions within the Department of Finance and the Australian National Audit Office. He currently holds the position of Distinguished Honorary Professor at the Australian National University, is a council member of Central Queensland University, and a chair and member of a number of audit and risk committees. He was made an Officer of the Order of Australia in 2015, awarded a Public Service Medal in 2002, awarded a First Class Medal of Honour by the Indonesian Government in 2009, and has received several other prestigious awards for his contribution to the public sector, including an honorary doctorate, and a federal government 'leader of the year' award.	6/6 ARC 5/5 PRSC 1/1 FRSC	$42,900

(continued)

Table 3.1 (continued): Audit and Risk Committee, 2025–26

Member name and status	Qualifications, knowledge, skills and experience	Number of meetings attended/ total number of meetings[1]	Total annual remuneration (incl. GST)
Wendy Jarvie ARC member from June 2023 FRSC member from June 2023 to March 2024 PRSC member from August 2023	Dr Jarvie is an Adjunct Professor at the Public Service Research Group at UNSW Canberra and has extensive experience as a senior public servant, including 7 years (2001 to 2008) as deputy secretary in the Commonwealth departments of Education, Science and Training (DEST), and Education, Employment and Workplace Relations (DEEWR). In those positions, she had oversight at different times of Indigenous, international and higher education, science policy, student income support, the budget process, and research and evaluation. Since leaving government, Dr Jarvie has worked as an education consultant for the World Bank in the Pacific and Vietnam. She is currently a member of the Evaluation Advisory Committee for the Australian Centre for Evaluation (Treasury) and has had a number of appointments to government committees, including the Indigenous Evaluation Committee for the National Indigenous Australians Agency, and the Audit and Risk Committee and the Independent Evaluation Committee for the Department of Foreign Affairs and Trade (2012 to 2020).	6/6 ARC 1/1 FRSC 5/5 PRSC	$39,000[3]
Natalie Roche FRSC member from May 2024 to August 2025	Ms Roche holds a Bachelor of Commerce from the Australian National University, is a Fellow Certified Practising Accountant of CPA Australia, and is a graduate of the Australian Institute of Company Directors. She is a long-serving DFAT officer with over 20 years public sector experience and has served in a variety of corporate enabling roles, both in Australia and overseas, giving her broad operational experience. Ms Roche is currently serving as Consul-General in the United Kingdom, and has previously served in Croatia, the United States and Vietnam, has led major transformational change projects for the department, and has previously worked on the preparation of the department's financial statements.	1/1 FRSC	$0[2]

ARC = Audit and Risk Committee

PRSC = Performance Reporting Subcommittee

FRSC = Financial Reporting Subcommittee

1 Total number of meetings reflects the number of meetings the member was eligible to attend.

2 As serving employees of the Australian Public Service, Dr Angela Barrett's and Ms Natalie Roche's roles were not remunerated.

3 Dr Wendy Jarvie's remuneration is not subject to GST.

External scrutiny

The Department of Foreign Affairs and Trade was subject to external scrutiny during the reporting period.

This section outlines that scrutiny and the department's responses.

Courts and tribunals

The department managed legal matters before courts and tribunals during the reporting period. The department complied with discovery, subpoena and other document production obligations in these matters. This included matters brought against the Commonwealth as represented by other Australian Government agencies. In 2025–26, the department or the Minister for Foreign Affairs was a party to 1 matter in the High Court of Australia, 1 matter on appeal in the Full Court of the Federal Court of Australia, 5 matters in the Federal Court of Australia, 2 matters in the Federal Circuit and Family Court of Australia, and 5 matters in the Fair Work Commission.

The department managed claims across jurisdictions. In 2025–26, there were 54 matters before the Administrative Review Tribunal involving the department or Minister for Foreign Affairs.

The department facilitated, through diplomatic channels, the service of documents and taking of evidence in private litigation in matters brought overseas and in Australia. We also facilitated the delivery of documents on foreign states in matters under the *Foreign States Immunities Act 1985*.

Privacy

The department strengthened privacy governance and promoted privacy compliance. In 2025–26, the department managed 178 non-notifiable data breaches, 0 notifiable data breaches and 15 privacy complaints under its internal compliance framework. Of the privacy complaints, 14 were made directly to the department and 1 was made to the Office of the Australian Information Commissioner.

Commonwealth Ombudsman

The Commonwealth Ombudsman commenced 11 investigations in 2025–26 with respect to the department's activities. At the end of the reporting period, 9 claims had been resolved, with 2 claims remaining active.[25]

25 There are 3 active claims; however, the third claim was received in 2024–25.

Australian Human Rights Commission

The Australian Human Rights Commission notified the department of 7 claims with respect to the department's activities in 2025–26. Five claims were resolved (including 2 commenced in the previous financial year), and 3 remain ongoing at the end of the reporting period.

Compensation for detriment caused by defective administration

In 2025–26, 44 claims were commenced under the Scheme for Compensation for Detriment caused by Defective Administration relating to the department's activities, with 19 active claims ongoing at the end of the reporting period.

Parliamentary committees of inquiry

Information on the department's engagement with parliamentary committees of inquiry is in Appendix E on page 247–249.

Reports by the Auditor-General

In 2025–26, the Auditor-General tabled one report in parliament relating directly to the department's operations. Auditor-General Report No. 25 of 2025–26, *Procurement and Contract Management by the Department of Foreign Affairs and Trade for its Security Enhancement Program*, assessed the effectiveness and ethics of DFAT's Security Enhancement Program procurement and contract management in the context of the Commonwealth Procurement Rules.

Details of this report, including the department's response, are available on the Australian National Audit Office website, anao.gov.au.

Access to archives

In 2025–26, the department finalised 401 notices of advice to the National Archives of Australia on public access applications under the *Archives Act 1983*.

Data availability and transparency

In 2025–26, the department did not receive any requests from accredited users to share data under the *Data Availability and Transparency Act 2022*.

Managing our people

At 30 June 2026, 4,226 Australian Public Service (APS) staff worked in Australia and 1,067 APS employees worked at our overseas posts (see pages 198–211).

At 30 June 2026, the department employed 2,373 locally engaged staff in our overseas missions. These staff play an important role in promoting, protecting and advancing Australia's interests internationally and contribute to economic growth and global stability. They provide essential in-country knowledge, networks and continuity at our overseas posts. Locally engaged staff are engaged under local labour law as it applies to diplomatic and consular missions.

Workforce planning and capability

Delivering Australia's international agenda depends on a workforce with the skills, experience and adaptability to operate in complex environments at home and overseas.

In 2025–26, DFAT strengthened workforce planning by developing a department-wide Workforce Planning Framework. The framework provides a consistent approach to identifying critical roles, assessing future workforce needs and understanding where specialist skills will be needed to deliver departmental priorities. This work helps the department make informed decisions about recruitment, employee development and workforce deployment, so it has the right people in the right roles both now and into the future.

DFAT improved its centralised recruitment and placement arrangements in 2025–26, filling priority roles more efficiently and responding more quickly to changing operational requirements. These arrangements support access to a broader and more diverse talent pool while helping employees move into areas where their skills are most needed.

Learning and development

In 2025–26, the Diplomatic Academy strengthened departmental capability, including by improving departmental compliance with mandatory training from 76% to 92%. The academy administered more than 560 courses, with staff recording 86,600 course completions, a 21% increase on 2024–25. It facilitated pre-posting training for more than 440 DFAT staff, supported 99 students to complete language training and delivered regular group discussion classes, helping APS staff maintain skills across 28 languages.

The Diplomatic Academy delivered targeted training to equip staff to work effectively in multicultural environments. This included mandatory and targeted training on diversity, inclusion and anti-discrimination, intercultural communication and cultural awareness, as well as learning products that helped staff engage respectfully and effectively with

culturally diverse colleagues, stakeholders and communities. Our online Understanding Indigenous Australia course won the Australian Institute of Training and Development Excellence Award for Best Diversity and Inclusion Program in 2026. In 2025–26, 435 DFAT staff completed the course (online and in person), further building First Nations cultural competency across the department and contributing to Reconciliation Action Plan priorities.

The Diplomatic Academy worked across the APS and state and territory governments to build international engagement capability. More than 2,400 non-DFAT staff participated in academy courses, including 3 massive open online courses on foreign policy, multilateral diplomacy and international development, geoliteracy courses, language immersion, intercultural competency and diplomatic tradecraft training.

Through the HV Evatt Library, the Diplomatic Academy provided tailored information products, research and briefing assistance to DFAT staff. Demand for online resources increased by 25% compared to 2024–25.

Individual performance

The department supports a high-performance culture through employee growth and accountability and fair, transparent performance management. The department's performance management framework for non-Senior Executive Service (SES) staff sets out the behaviours, skills and knowledge that DFAT values and rewards. The department's SES Performance Leadership Framework is embedded in the annual performance cycle. It measures both outcomes and behaviour equally in accordance with the APS-wide requirements and supports the APS reform agenda to uplift integrity.

The department provides support to managers and employees across DFAT's global network. Training and information sessions covered topics including courageous conversations, performance development appraisals, managing performance and underperformance, and managing probation.

Work health and safety

The health, safety and wellbeing of our people, or those affected by our work, is vital. This is complex in our global operating context, requiring work health and safety risk management processes and mitigations that are consistent with the nature of the workplace and significance of risks encountered. We promote a culture that supports effective risk management and improved work practices, and fosters attitudes that sustain a respectful, safe and healthy environment.

For further information on work health and safety, see Appendix A on pages 235–239.

Whole-of-government services

In 2025–26, 41 Australian Government partner agencies had signed the whole-of-government Head Arrangement. The arrangement sets out the principles under which the department provides services to support partner agencies' business or interests overseas. The supporting material under the Head Arrangement aligns the department's services with the objectives of the Prime Minister's Directive on the Guidelines for the Management of the Australian Government Presence Overseas.

In 2025–26, the department provided shared services to 3,613 Australia-based and locally engaged positions overseas from 31 partner agencies, including portfolio agencies. Services included financial, property, human resources, security, and information and communications technology (ICT) support. An additional 12 partner agencies received domestic ICT services only.

Diversity and inclusion

A safe and inclusive workforce that reflects Australia's diversity strengthens DFAT's ability to represent Australia at home and overseas. DFAT fosters workplaces where people from diverse backgrounds are valued, supported, have equitable access to opportunities and can succeed.

In partnership with its employee diversity networks, the department implemented its Inclusion, Equity and Diversity Strategy 2024–2027. In 2025–26, the department marked key occasions to celebrate diversity, inclusion and reconciliation in Australia and across its global network.

The department made strong progress implementing its Stretch Reconciliation Action Plan (RAP) 2024–2027. In 2025–26, DFAT completed or partially completed 88 of 91 RAP actions. DFAT encouraged all staff to contribute to the RAP's 3 pillars focused on relationships, respect and creating opportunities for First Nations peoples.

Table 3.2 compares the representation of diversity groups in DFAT and across the APS.

Further reporting on disability inclusion is available through the Australian Public Service Commission's *State of the Service* reports, the *APS Employment Data* series and the Australian Government's Disability Gateway at disabilitygateway.gov.au/ads. Additional disability reporting is provided on pages 230 and 244–246.

Table 3.2: Representation of diversity groups, DFAT and APS, 2025–26

Diversity group	% of DFAT APS workforce[1]	APS wide %[2]	APS wide % target
Aboriginal and Torres Strait Islander	2.0%	3.5%	5% by 2030
Culturally and linguistically diverse	23.7%	27.2%	24% of SES
Disability	5.9%	5.9%	7%
LGBTQIA+	11.2%	9.7%	–
Gender	Female SES: 50.8% Female non-SES: 59.6% Female total: 59.1% Female heads of missions and posts: 43.4%	Female total (SES and non-SES): 60.4%	–

1 Percentage of DFAT APS workforce data reflects voluntary self-reported information as at 30 June 2026, with the exception of LGBTQIA+ data, which is sourced from the APS Employee Census 2026.

2 APS-wide percentages are sourced from Australian Public Service Commission, *APS Employment Data 31 December 2025*, Table 77 (All employees: diversity group), with the exception of LGBTQIA+ data, which is sourced from the APS Employee Census 2026.

Workplace employment arrangements

Table 3.3 shows employment arrangements for DFAT staff employed under the *Public Service Act 1999*.

Table 3.3: APS employment arrangements, at 30 June 2026

Employment arrangements	SES	Non-SES	Total
Enterprise agreement	0	4,806	**4,806**
Individual flexibility arrangement	0	109	**109**
Australian workplace agreement	0	0	**0**
Common law contract	0	0	**0**
Determination under subsection 24(1) of the *Public Service Act 1999*	325	51	**376**
Total	**325**	**4,966**	**5,291**

Note: The Secretary and the Director General of the Australian Safeguards and Non-Proliferation Office have not been included in the above figures as they are statutory appointments.

Employment and non-salary benefits

The department's Enterprise Agreement 2024 sets out the terms and conditions for non-SES APS employees.

SES staff are employed under the terms of a determination made by the Secretary under subsection 24(1) of the *Public Service Act 1999*. Key management personnel, SES and other highly paid staff remuneration is set out on pages 214–221 and in note 6.2 of the financial statements (see page 149).

The department provides a range of non-salary benefits, including influenza vaccinations and onsite gym facilities in Canberra and at some overseas posts. The department offers prioritised access to designated childcare centres in Canberra and has policies enabling flexible and remote work. The department also supports staff to donate blood, plasma or platelets during paid work hours.

Staffing overview

Employee statistics

All ongoing employees

Table 3.4: All ongoing employees, at 30 June 2026

	Male			Female			Non-binary, prefers not to answer, uses different term			
Location	Full-time	Part-time	Total male	Full-time	Part-time	Total female	Full-time	Part-time	Total non-binary+	Total
NSW	35	0	35	62	8	70	0	0	0	**105**
Qld	23	0	23	35	2	37	0	0	0	**60**
SA	9	2	11	26	6	32	0	0	0	**43**
Tas	11	0	11	8	8	16	0	0	0	**27**
Vic	46	2	48	68	13	81	0	0	0	**129**
WA	16	0	16	29	4	33	1	0	1	**50**
ACT	1,423	52	1,475	1,972	250	2,222	9	1	10	**3,707**
NT	4	0	4	6	3	9	0	0	0	**13**
Overseas	1,117	4	1,121	1,504	33	1,537	3	0	3	**2,661**
Americas	104	0	104	148	0	148	1	0	1	**253**
Asia	527	0	527	688	12	700	0	0	0	**1,227**
South Asia	114	0	114	90	0	90	0	0	0	**204**
Southeast Asia	326	0	326	498	4	502	0	0	0	**828**
North Asia	87	0	87	100	8	108	0	0	0	**195**
Europe	141	1	142	179	12	191	0	0	0	**333**
Middle East and Africa	130	0	130	132	1	133	0	0	0	**263**
Multilateral	42	2	44	61	3	64	0	0	0	**108**
New Zealand and the Pacific	173	1	174	296	5	301	2	0	2	**477**
Total	**2,684**	**60**	**2,744**	**3,710**	**327**	**4,037**	**13**	**1**	**14**	**6,795**

Table 3.5: All ongoing employees, at 30 June 2025

	Male			Female			Non-binary, prefers not to answer, uses different term			
Location	Full-time	Part-time	Total male	Full-time	Part-time	Total female	Full-time	Part-time	Total non-binary+	Total
NSW	25	1	26	54	8	62	0	0	0	**88**
Qld	14	0	14	29	3	32	0	0	0	**46**
SA	10	1	11	24	3	27	0	0	0	**38**
Tas	5	0	5	10	6	16	0	0	0	**21**
Vic	40	3	43	53	16	69	0	0	0	**112**
WA	15	0	15	20	5	25	1	0	1	**41**
ACT	1,369	51	1,420	1,873	235	2,108	23	1	24	**3,552**
NT	5	0	5	9	1	10	0	0	0	**15**
Overseas	1,120	6	1,126	1,498	31	1,529	9	0	9	**2,664**
Americas	104	0	104	141	0	141	3	0	3	**248**
Asia	534	0	534	691	15	706	1	0	1	**1,241**
South Asia	114	0	114	83	0	83	0	0	0	**197**
Southeast Asia	328	0	328	500	5	505	0	0	0	**833**
North Asia	92	0	92	108	10	118	1	0	1	**211**
Europe	155	1	156	190	8	198	2	0	2	**356**
Middle East and Africa	124	1	125	123	1	124	0	0	0	**249**
Multilateral	43	3	46	57	3	60	1	0	1	**107**
New Zealand and the Pacific	160	1	161	296	4	300	2	0	2	**463**
Total	**2,603**	**62**	**2,665**	**3,570**	**308**	**3,878**	**33**	**1**	**34**	**6,577**

All non-ongoing employees

Table 3.6: All non-ongoing employees, at 30 June 2026

	Male			Female			Non-binary, prefers not to answer, uses different term			
Location	Full-time	Part-time	Total male	Full-time	Part-time	Total female	Full-time	Part-time	Total non-binary+	Total
NSW	1	3	4	2	0	2	0	0	0	**6**
Qld	0	5	5	0	1	1	0	0	0	**6**
SA	0	1	1	0	1	1	0	0	0	**2**
Tas	0	1	1	0	0	0	0	0	0	**1**
Vic	19	13	32	28	17	45	0	0	0	**77**
WA	0	0	0	0	0	0	0	0	0	**0**
ACT	0	0	0	0	0	0	0	0	0	**0**
NT	0	0	0	0	0	0	0	0	0	**0**
Overseas	262	59	321	383	75	458	0	0	0	**779**
Americas	13	6	19	17	4	21	0	0	0	**40**
Asia	85	27	112	137	40	177	0	0	0	**289**
South Asia	37	4	41	41	5	46	0	0	0	**87**
Southeast Asia	35	15	50	77	23	100	0	0	0	**150**
North Asia	13	8	21	19	12	31	0	0	0	**52**
Europe	32	10	42	35	8	43	0	0	0	**85**
Middle East and Africa	32	5	37	56	8	64	0	0	0	**101**
Multilateral	5	3	8	15	6	21	0	0	0	**29**
New Zealand and the Pacific	95	8	103	123	9	132	0	0	0	**235**
Total	**282**	**82**	**364**	**413**	**94**	**507**	**0**	**0**	**0**	**871**

Table 3.7: All non-ongoing employees, at 30 June 2025

	Male			Female			Non-binary, prefers not to answer, uses different term			
Location	Full-time	Part-time	Total male	Full-time	Part-time	Total female	Full-time	Part-time	Total non-binary+	Total
NSW	2	3	5	1	2	3	0	0	0	**8**
Qld	0	5	5	0	3	3	0	0	0	**8**
SA	0	0	0	0	0	0	0	0	0	**0**
Tas	0	0	0	0	0	0	0	0	0	**0**
Vic	0	2	2	0	1	1	0	0	0	**3**
WA	0	1	1	0	0	0	0	0	0	**1**
ACT	20	12	32	32	17	49	0	0	0	**81**
NT	0	0	0	0	0	0	0	0	0	**0**
Overseas	276	67	343	396	85	481	1	0	1	**825**
Americas	17	5	22	25	9	34	0	0	0	**56**
Asia	92	33	125	137	47	184	0	0	0	**309**
South Asia	45	3	48	36	6	42	0	0	0	**90**
Southeast Asia	34	19	53	80	22	102	0	0	0	**155**
North Asia	13	11	24	21	19	40	0	0	0	**64**
Europe	26	7	33	33	9	42	0	0	0	**75**
Middle East and Africa	45	2	47	72	7	79	0	0	0	**126**
Multilateral	4	5	9	16	3	19	0	0	0	**28**
New Zealand and the Pacific	92	15	107	113	10	123	1	0	1	**231**
Total	**298**	**90**	**388**	**429**	**108**	**537**	**1**	**0**	**1**	**926**

APS employee statistics

APS ongoing employees

Table 3.8: APS ongoing employees, at 30 June 2026

	Male			Female			Non-binary, prefers not to answer, uses different term			
Classification	Full-time	Part-time	Total male	Full-time	Part-time	Total female	Full-time	Part-time	Total non-binary+	Total
Secretary	0	0	0	1	0	1	0	0	0	**1**
Dir Safeguards	1	0	1	0	0	0	0	0	0	**1**
SES Band 3	7	0	7	6	0	6	0	0	0	**13**
SES Band 2	40	0	40	32	0	32	0	0	0	**72**
SES Band 1	103	1	104	125	0	125	0	0	0	**229**
Medical Officer Cl 5	1	0	1	0	0	0	0	0	0	**1**
Medical Officer Cl 4	2	0	2	2	2	4	0	0	0	**6**
Medical Officer Cl 3	0	0	0	0	0	0	0	0	0	**0**
Medical Officer Cl 2	0	0	0	0	0	0	0	0	0	**0**
EL 2	343	5	348	434	28	462	0	0	0	**810**
EL 1	782	30	812	1,004	130	1,134	6	0	6	**1,952**
APS 6	343	11	354	500	64	564	2	0	2	**920**
APS 5	276	8	284	461	49	510	4	1	5	**799**
APS 4	63	2	65	102	17	119	0	0	0	**184**
APS 3	20	0	20	37	4	41	0	0	0	**61**
APS 2	1	0	1	3	1	4	0	0	0	**5**
APS 1	0	0	0	0	0	0	0	0	0	**0**
Graduate	64	0	64	71	0	71	0	0	0	**135**
Total	**2,046**	**57**	**2,103**	**2,778**	**295**	**3,073**	**12**	**1**	**13**	**5,189**

Dir Safeguards = Director General, Australian Safeguards and Non-Proliferation Office

Table 3.9: APS ongoing employees, at 30 June 2025

	Male			Female			Non-binary, prefers not to answer, uses different term			
Classification	Full-time	Part-time	Total male	Full-time	Part-time	Total female	Full-time	Part-time	Total non-binary+	Total
Secretary	0	0	0	1	0	1	0	0	0	**1**
Dir Safeguards	1	0	1	0	0	0	0	0	0	**1**
SES Band 3	7	0	7	8	0	8	0	0	0	**15**
SES Band 2	39	0	39	36	0	36	0	0	0	**75**
SES Band 1	105	1	106	122	0	122	1	0	1	**229**
Medical Officer Cl 5	1	0	1	0	0	0	0	0	0	**1**
Medical Officer Cl 4	2	0	2	2	2	4	0	0	0	**6**
Medical Officer Cl 3	0	0	0	0	0	0	0	0	0	**0**
Medical Officer Cl 2	0	0	0	0	0	0	0	0	0	**0**
EL 2	343	12	355	413	35	448	4	0	4	**807**
EL 1	725	26	751	962	126	1,088	16	0	16	**1,855**
APS 6	342	8	350	471	49	520	5	0	5	**875**
APS 5	275	8	283	404	53	457	2	1	3	**743**
APS 4	49	0	49	97	8	105	2	0	2	**156**
APS 3	18	1	19	42	4	46	0	0	0	**65**
APS 2	0	0	0	2	1	3	0	0	0	**3**
APS 1	0	0	0	0	0	0	0	0	0	**0**
Graduate	61	0	61	79	0	79	2	0	2	**142**
Total	**1,968**	**56**	**2,024**	**2,639**	**278**	**2,917**	**32**	**1**	**33**	**4,974**

Dir Safeguards = Director General, Australian Safeguards and Non-Proliferation Office

APS non-ongoing employees

Table 3.10: APS non-ongoing employees, at 30 June 2026

	Male			Female			Non-binary, prefers not to answer, uses different term			
Classification	Full-time	Part-time	Total male	Full-time	Part-time	Total female	Full-time	Part-time	Total non-binary+	Total
Secretary	0	0	0	0	0	0	0	0	0	**0**
Dir Safeguards	0	0	0	0	0	0	0	0	0	**0**
SES Band 3	4	0	4	0	0	0	0	0	0	**4**
SES Band 2	1	0	1	2	0	2	0	0	0	**3**
SES Band 1	3	0	3	0	0	0	0	0	0	**3**
Medical Officer Cl 5	0	0	0	0	0	0	0	0	0	**0**
Medical Officer Cl 4	0	9	9	0	7	7	0	0	0	**16**
Medical Officer Cl 3	0	1	1	0	0	0	0	0	0	**1**
Medical Officer Cl 2	0	0	0	0	0	0	0	0	0	**0**
EL 2	1	0	1	0	0	0	0	0	0	**1**
EL 1	5	15	20	5	9	14	0	0	0	**34**
APS 6	6	0	6	6	5	11	0	0	0	**17**
APS 5	3	0	3	13	1	14	0	0	0	**17**
APS 4	2	0	2	4	0	4	0	0	0	**6**
APS 3	1	0	1	1	0	1	0	0	0	**2**
APS 2	0	0	0	0	0	0	0	0	0	**0**
APS 1	0	0	0	0	0	0	0	0	0	**0**
Graduate	0	0	0	0	0	0	0	0	0	**0**
Total	**26**	**25**	**51**	**31**	**22**	**53**	**0**	**0**	**0**	**104**

Dir Safeguards = Director General, Australian Safeguards and Non-Proliferation Office

Table 3.11: APS non-ongoing employees, at 30 June 2025

	Male			Female			Non-binary, prefers not to answer, uses different term			
Classification	Full-time	Part-time	Total male	Full-time	Part-time	Total female	Full-time	Part-time	Total non-binary+	Total
Secretary	0	0	0	0	0	0	0	0	0	**0**
Dir Safeguards	0	0	0	0	0	0	0	0	0	**0**
SES Band 3	3	0	3	0	0	0	0	0	0	**3**
SES Band 2	0	0	0	2	0	2	0	0	0	**2**
SES Band 1	1	0	1	0	0	0	0	0	0	**1**
Medical Officer Cl 5	0	0	0	0	0	0	0	0	0	**0**
Medical Officer Cl 4	0	10	10	0	7	7	0	0	0	**17**
Medical Officer Cl 3	0	1	1	0	0	0	0	0	0	**1**
Medical Officer Cl 2	0	0	0	0	0	0	0	0	0	**0**
EL 2	2	0	2	0	1	1	0	0	0	**3**
EL 1	6	17	23	4	10	14	0	0	0	**37**
APS 6	7	0	7	9	6	15	0	0	0	**22**
APS 5	3	0	3	15	0	15	0	0	0	**18**
APS 4	3	0	3	4	0	4	0	0	0	**7**
APS 3	1	0	1	0	0	0	0	0	0	**1**
APS 2	0	0	0	0	0	0	0	0	0	**0**
APS 1	0	0	0	0	0	0	0	0	0	**0**
Graduate	0	0	0	0	0	0	0	0	0	**0**
Total	**26**	**28**	**54**	**34**	**24**	**58**	**0**	**0**	**0**	**112**

Dir Safeguards = Director General, Australian Safeguards and Non-Proliferation Office

APS employees by full-time and part-time status

Table 3.12: APS full-time and part-time employees, by classification, at 30 June 2026

	Ongoing			Non-ongoing			
Classification	Full-time	Part-time	Total ongoing	Full-time	Part-time	Total non-ongoing	Total
Secretary	1	0	1	0	0	0	**1**
Dir Safeguards	1	0	1	0	0	0	**1**
SES Band 3	13	0	13	4	0	4	**17**
SES Band 2	72	0	72	3	0	3	**75**
SES Band 1	228	1	229	3	0	3	**232**
Medical Officer Cl 5	1	0	1	0	0	0	**1**
Medical Officer Cl 4	4	2	6	0	16	16	**22**
Medical Officer Cl 3	0	0	0	0	1	1	**1**
Medical Officer Cl 2	0	0	0	0	0	0	**0**
EL 2	777	33	810	1	0	1	**811**
EL 1	1,792	160	1,952	10	24	34	**1,986**
APS 6	845	75	920	12	5	17	**937**
APS 5	741	58	799	16	1	17	**816**
APS 4	165	19	184	6	0	6	**190**
APS 3	57	4	61	2	0	2	**63**
APS 2	4	1	5	0	0	0	**5**
APS 1	0	0	0	0	0	0	**0**
Graduate	135	0	135	0	0	0	**135**
Total	**4,836**	**353**	**5,189**	**57**	**47**	**104**	**5,293**

Dir Safeguards = Director General, Australian Safeguards and Non-Proliferation Office

Table 3.13: APS full-time and part-time employees, by classification, at 30 June 2025

	Ongoing			Non-ongoing			
Classification	Full-time	Part-time	Total ongoing	Full-time	Part-time	Total non-ongoing	Total
Secretary	1	0	1	0	0	0	**1**
Dir Safeguards	1	0	1	0	0	0	**1**
SES Band 3	15	0	15	3	0	3	**18**
SES Band 2	75	0	75	2	0	2	**77**
SES Band 1	228	1	229	1	0	1	**230**
Medical Officer Cl 5	1	0	1	0	0	0	**1**
Medical Officer Cl 4	4	2	6	0	17	17	**23**
Medical Officer Cl 3	0	0	0	0	1	1	**1**
Medical Officer Cl 2	0	0	0	0	0	0	**0**
EL 2	760	47	807	2	1	3	**810**
EL 1	1,703	152	1,855	10	27	37	**1,892**
APS 6	818	57	875	16	6	22	**897**
APS 5	681	62	743	18	0	18	**761**
APS 4	148	8	156	7	0	7	**163**
APS 3	60	5	65	1	0	1	**66**
APS 2	2	1	3	0	0	0	**3**
APS 1	0	0	0	0	0	0	**0**
Graduate	142	0	142	0	0	0	**142**
Total	**4,639**	**335**	**4,974**	**60**	**52**	**112**	**5,086**

Dir Safeguards = Director General, Australian Safeguards and Non-Proliferation Office

APS employment type by location

Table 3.14: APS employment type, by location, at 30 June 2026

Location	Ongoing	Non-ongoing	Total
NSW	105	6	**111**
Qld	60	6	**66**
SA	43	0	**43**
Tas	27	0	**27**
Vic	129	2	**131**
WA	50	1	**51**
ACT	3,707	77	**3,784**
NT	13	0	**13**
Overseas	1,055	12	**1,067**
Americas	89	2	**91**
Asia	446	3	**449**
South Asia	77	0	**77**
Southeast Asia	268	2	**270**
North Asia	101	1	**102**
Europe	116	3	**119**
Middle East and Africa	112	0	**112**
Multilateral	61	1	**62**
New Zealand and the Pacific	231	3	**234**
Total	**5,189**	**104**	**5,293**

Table 3.15: APS employment type, by location, at 30 June 2025

Location	Ongoing	Non-ongoing	Total
NSW	88	8	**96**
Qld	46	8	**54**
SA	38	0	**38**
Tas	21	0	**21**
Vic	112	3	**115**
WA	41	1	**42**
ACT	3,552	81	**3,633**
NT	15	0	**15**
Overseas	1,061	11	**1,072**
Americas	90	2	**92**
Asia	462	3	**465**
South Asia	76	0	**76**
Southeast Asia	271	3	**274**
North Asia	115	0	**115**
Europe	115	3	**118**
Middle East and Africa	116	0	**116**
Multilateral	59	0	**59**
New Zealand and the Pacific	219	3	**222**
Total	**4,974**	**112**	**5,086**

APS Indigenous employment

Table 3.16: APS Indigenous employment, by type and classification, at 30 June 2026

Employment type	Number
Ongoing	103
Non-ongoing	2
Total	**105**
Classification	**Number**
SES Band 2	1
SES Band 1	3
EL 2	10
EL 1	36
APS 6	26
APS 5	25
APS 4	0
APS 3	1
Graduate	3
Total	**105**

Table 3.17: APS Indigenous employment, by type and classification, at 30 June 2025

Employment type	Number
Ongoing	110
Non-ongoing	2
Total	**112**
Classification	**Number**
SES Band 2	1
SES Band 1	3
EL 2	10
EL 1	35
APS 6	27
APS 5	28
APS 4	4
APS 3	1
Graduate	3
Total	**112**

APS employment salary ranges

Table 3.18: APS employment salary ranges, by classification level, 2025–26

Classification	Minimum salary ($)	Maximum salary ($)
SES Band 3	363,133	877,844
SES Band 2	292,183	367,560
SES Band 1	232,798	335,172
Medical Officer Cl 5	232,798	325,494
Medical Officer Cl 4	169,988	275,793
Medical Officer Cl 3	178,102	183,758
Medical Officer Cl 2	169,988	174,806
EL 2	153,852	253,918
EL 1	127,351	209,686
APS 6	102,266	175,338
APS 5	92,753	124,555
APS 4	84,115	95,093
APS 3	75,065	84,777
APS 2	66,239	68,549
APS 1	57,497	62,489
Graduate	84,115	89,673

Notes

Includes annualised shift penalties.

The Executive Level 2 (EL 2) salary range includes EL 2 staff deployed to head of mission SES positions overseas.

The Secretary and the Director General of the Australian Safeguards and Non-Proliferation Office are not included in the above figures as their remuneration is set by the Remuneration Tribunal.

Performance pay

The Department of Foreign Affairs and Trade did not have arrangements for performance pay during 2025–26.

Executive remuneration

This section provides details of the department's remuneration of key management personnel, senior executives and other highly paid staff.

Remuneration policies and practices

Senior Executive Service (SES) staff are remunerated via determinations made under subsection 24(1) of the *Public Service Act 1999*. The Secretary is the delegate for any changes made to the remuneration provided by the determinations. The remuneration of the Secretary and the Director General of the Australian Safeguards and Non-Proliferation Office is determined by the Remuneration Tribunal.

All other highly paid personnel are remunerated under the terms set out in the DFAT Enterprise Agreement 2024.

'Other benefits and allowances' presented in the remuneration tables include overseas allowances, accommodation and fringe benefits tax paid on behalf of APS employees posted overseas. Employees posted overseas are remunerated in accordance with the department's framework for overseas conditions of service. The framework exists to compensate for the differences in locations, such as the cost of living, hardship and the security environment. It also addresses additional costs incurred, such as family medical and educational costs, to ensure posted staff are not disadvantaged.

The department provides accommodation for staff and their families for the duration of their posting. While staff and families benefit from this provision, they do not receive direct remuneration for rental costs.

The reported value of accommodation allowances in tables 3.22 and 3.23 reflects the high property and rental costs in many of the locations of our posts.

The total cost of accommodation reported also covers the full rental value of properties used by ambassadors and high commissioners. It does not recognise that most official residences have a residential component and a working component, which is used to support Australian Government objectives, including engagement with local political and business representatives and visiting Australian ministers.

Remuneration governance arrangements

The department's Executive Board, chaired by the Secretary, was responsible for assessing and reallocating resources across the department during 2025–26. The department adjusts overseas allowances fortnightly in response to changes to the overseas environment and foreign exchange movements, based on a common methodology used by all APS agencies with staff posted to Australian overseas posts. These adjustments draw on data from an independent commercial provider, Employment Conditions Abroad (ECA) International.

Key management personnel

The department's key management personnel (KMP) are those personnel who have authority and responsibility for planning, directing and controlling the activities of the department. The department determined the KMP in 2025–26 to be the Secretary and deputy secretaries.

The names of key management personnel and the length of their terms as KMP are summarised in Table 3.19. The remuneration presented in tables 3.20 to 3.23 is prepared on an accrual basis.

In accordance with the Public Governance, Performance and Accountability Rule 2014, Table 3.21 presents disaggregated information on remuneration for KMP.

Table 3.19: Key management personnel, 2025–26

Name	Position title	Term as KMP during 2025–26
Jan Adams	Secretary	1 July 2025 – 30 June 2026
George Mina	Deputy Secretary	1 July 2025 – 30 June 2026
Eleanor Lawson	Deputy Secretary	1 July 2025 – 30 June 2026
Craig Maclachlan	Deputy Secretary/Chief Operating Officer	1 July 2025 – 30 June 2026
Harinder Sidhu	Deputy Secretary	28 July 2025 – 30 June 2026
Elizabeth Peak	Deputy Secretary	1 July 2025 – 30 June 2026
Michelle Chan	Deputy Secretary	1 July 2025 – 30 June 2026
James Isbister	Deputy Secretary	1 July 2025 – 19 June 2026
Sarah deZoeten	Acting Deputy Secretary	11 November 2025 – 15 February 2026
Fiona Webster	Acting Deputy Secretary	25 April 2026 – 30 June 2026

Table 3.20: Summary of key management personnel remuneration, 2025–26

	Amount ($)
Short-term benefits	
Base salary	3,999,248
Bonuses	0
Other benefits and allowances	22,249
Total short-term benefits	**4,021,497**
Superannuation	665,336
Total post-employment benefits	**665,336**
Other long-term benefits	0
Long service leave	105,024
Total other long-term employee benefits	**105,024**
Termination benefits	0
Total key management personnel remuneration	**4,791,857**

In accordance with the Public Governance, Performance and Accountability Rule 2014, Table 3.21 presents disaggregated information on remuneration for key management personnel.

The variance between note 6.2 of the financial statements and the above table relates to minor adjustments made subsequent to signing.

Table 3.21: Key management personnel remuneration, disaggregated, 2025–26

		Short-term benefits ($)			Post-employment benefits ($)	Other long-term benefits ($)			
Name	Position title	Base salary[1]	Bonuses	Other benefits and allowances[2]	Superannuation contributions	Long service leave	Other long-term benefits	Termination benefits ($)	Total remuneration[3,4] ($)
Jan Adams	Secretary	907,538	0	1,459	127,622	34,259	0	0	1,070,878
George Mina	Deputy Secretary	435,527	0	5,530	77,950	10,164	0	0	529,171
Eleanor Lawson	Deputy Secretary	329,409	0	7,729	63,427	5,849	0	0	406,414
Craig Maclachlan	Deputy Secretary/ Chief Operating Officer	508,919	0	1,459	78,549	9,985	0	0	598,912
Harinder Sidhu	Deputy Secretary	342,103	0	1,083	69,051	11,209	0	0	423,446
Elizabeth Peak	Deputy Secretary	445,702	0	1,459	78,941	10,068	0	0	536,170
Michelle Chan	Deputy Secretary	447,285	0	1,459	81,263	9,985	0	0	539,992
James Isbister	Deputy Secretary	419,610	0	1,415	60,506	9,230	0	0	490,761
Sarah deZoeten	Acting Deputy Secretary	95,465	0	388	16,671	2,993	0	0	115,517
Fiona Webster	Acting Deputy Secretary	67,690	0	268	11,356	1,282	0	0	80,596
Total		**3,999,248**	**0**	**22,249**	**665,336**	**105,024**	**0**	**0**	**4,791,857**

1 Base salary includes recreation leave accruals and higher duties payments during the year.

2 Other benefits and allowances include car parking, car allowances and fringe benefits tax expenses.

3 Some figures are impacted by the duration of service as KMP. Table 3.19 provides details of the length of service for officers who were classified as KMP.

4 The variance between note 6.2 of the financial statements and the above table relates to minor adjustments made subsequent to signing.

Table 3.22: Senior executive staff remuneration, 2025–26

		Short-term benefits ($)				Post-employment benefits ($)	Other long-term benefits ($)		Termination benefits ($)	Total remuneration ($)	
		Average base salary	Average bonuses	Average other benefits and allowances[1]		Average superannuation contributions	Average long service leave	Average other long-term benefits	Average termination benefits	Average total remuneration	
Remuneration band ($)	Number of senior executives			Overseas housing benefits[2]	Other					Excluding overseas housing allowances	Including overseas housing allowances
Under 220,000	39	74,241	0	4,931	2,538	18,888	9,178	0	0	104,845	109,777
220,001 – 245,000	13	184,777	0	0	541	40,185	7,611	0	0	233,114	233,114
245,001 – 270,000	13	209,854	0	0	1,421	37,092	9,997	0	0	258,364	258,364
270,001 – 295,000	22	234,123	0	559	1,106	40,024	11,525	0	0	286,778	287,337
295,001 – 320,000	74	253,521	0	296	2,002	44,867	8,346	0	0	308,735	309,031
320,001 – 345,000	26	259,061	0	3,782	10,127	45,802	12,077	0	0	327,067	330,849
345,001 – 370,000	10	252,924	0	6,165	35,117	48,679	14,058	0	0	350,778	356,943
370,001 – 395,000	28	291,867	0	6,954	17,501	51,396	13,683	0	0	374,448	381,402
395,001 – 420,000	3	334,307	0	0	0	59,776	9,563	0	0	403,645	403,645
420,001 – 445,000	9	288,214	0	25,341	49,755	52,378	13,018	0	0	403,365	428,707
445,001 – 470,000	4	269,379	0	98,811	46,897	36,917	10,425	0	0	363,619	462,430
470,001 – 495,000	5	246,202	0	38,079	150,797	44,839	8,163	0	0	450,001	488,080
495,001 – 520,000	1	313,406	0	0	131,442	58,122	15,127	0	0	518,098	518,098
520,001 – 545,000	6	255,204	0	63,403	148,075	47,823	15,411	0	0	466,514	529,917
545,001 – 570,000	8	213,199	0	141,089	152,299	39,132	8,694	0	0	413,323	554,413
570,001 – 595,000	6	255,135	0	138,631	134,219	44,186	9,126	0	0	442,667	581,297

(continued)

Table 3.22 (continued): Senior executive staff remuneration, 2025–26

		Short-term benefits ($)				Post-employment benefits ($)	Other long-term benefits ($)		Termination benefits ($)	Total remuneration ($)	
		Average base salary	Average bonuses	Average other benefits and allowances[1]		Average superannuation contributions	Average long service leave	Average other long-term benefits	Average termination benefits	Average total remuneration	
Remuneration band ($)	Number of senior executives			Overseas housing benefits[2]	Other					Excluding overseas housing allowances	Including overseas housing allowances
595,001 – 620,000	8	260,803	0	116,411	178,742	41,783	9,494	0	0	490,821	607,233
620,001 – 645,000	5	255,142	0	117,353	205,358	43,427	11,958	0	0	515,884	633,238
645,001 – 670,000	6	271,943	0	131,529	202,229	44,166	11,810	0	0	530,149	661,678
670,001 – 695,000	7	270,783	0	160,496	191,743	45,437	15,165	0	0	523,128	683,624
695,001 – 720,000	7	262,772	0	196,830	193,336	47,676	11,125	0	0	514,908	711,738
720,001 – 745,000	7	275,964	0	207,916	193,481	48,961	9,733	0	0	528,139	736,055
745,001 – 770,000	7	262,759	0	203,768	237,255	44,914	9,058	0	0	553,986	757,755
770,001 – 795,000	3	292,480	0	208,926	213,157	53,902	11,599	0	0	571,137	780,063
795,001 – 820,000	2	254,219	0	253,527	243,149	42,604	6,575	0	0	546,546	800,073
820,001 – 845,000	3	286,740	0	217,008	251,093	52,611	17,126	0	0	607,570	824,578
845,001 – 870,000	3	252,669	0	262,063	289,528	46,932	9,346	0	0	598,476	860,539
870,001 – 895,000	5	337,895	0	272,473	190,773	61,944	17,864	0	0	608,475	880,948
895,001 – 920,000	3	311,399	0	249,106	281,512	55,972	7,863	0	0	656,746	905,851
920,001 – 945,000	2	274,834	0	312,808	285,154	52,271	10,340	0	0	622,600	935,408
945,001 – 970,000	1	327,539	0	223,040	334,443	57,936	12,365	0	0	732,283	955,323
970,001 – 995,000	1	260,462	0	289,808	376,308	45,369	8,602	0	0	690,742	980,549
995,001 – 1,020,000	3	304,403	0	452,459	179,150	57,110	11,294	0	0	551,958	1,004,417
1,045,001 – 1,070,000	2	326,376	0	336,477	321,433	59,023	10,398	0	0	717,229	1,053,706

(continued)

Table 3.22 (continued): Senior executive staff remuneration, 2025–26

		Short-term benefits ($)				Post-employment benefits ($)	Other long-term benefits ($)		Termination benefits ($)	Total remuneration ($)	
				Average other benefits and allowances[1]						Average total remuneration	
Remuneration band ($)	Number of senior executives	Average base salary	Average bonuses	Overseas housing benefits[2]	Other	Average superannuation contributions	Average long service leave	Average other long-term benefits	Average termination benefits	Excluding overseas housing allowances	Including overseas housing allowances
1,095,001 – 1,120,000	4	311,743	0	406,443	320,071	57,597	5,688	0	0	695,098	1,101,541
1,120,001 – 1,145,000	1	421,290	0	493,103	142,921	80,987	5,505	0	0	650,703	1,143,806
1,145,001 – 1,170,000	1	418,577	0	530,499	139,798	63,079	10,068	0	0	631,521	1,162,020
1,170,001 – 1,195,000	1	262,806		543,550	316,293	46,459	7,252	0	0	632,810	1,176,360
1,220,001 – 1,245,000	1	216,510		836,946	113,850	47,618	6,101	0	0	384,078	1,221,024
1,245,001 – 1,270,000	2	278,253	0	696,229	227,973	54,556	8,408	0	0	569,190	1,265,419
1,295,001 – 1,320,000	1	349,264	0	714,904	183,465	48,556	9,153	0	0	590,439	1,305,343
1,345,001 – 1,370,000	2	376,774	0	658,145	246,292	63,844	8,993	0	0	695,902	1,354,047
1,445,001 – 1,470,000	1	263,762		958,128	168,164	66,181	12,278	0	0	510,385	1,468,513
1,570,001 – 1,595,000	1	303,778	0	987,357	222,901	58,670	11,059	0	0	596,408	1,583,765
1,695,001 – 1,720,000	1	193,943		1,372,166	116,322	28,523	4,327	0	0	343,115	1,715,281
1,770,001 – 1,795,000	1	260,376	0	1,321,175	137,355	47,054	9,058	0	0	453,842	1,775,017
2,020,001 – 2,045,000	1	442,189	0	1,306,102	189,295	82,652	10,338	0	0	724,475	2,030,576

1 Other short-term benefits and allowances include overseas housing allowances and benefits paid on behalf of APS staff posted overseas. These staff are remunerated in accordance with the department's overseas conditions of service framework, which is designed to compensate for the differences in locations in such matters as the cost of living, the cost of accommodation and the security environment.

2 The Department of Foreign Affairs and Trade provides accommodation for staff and their families while posted overseas. While staff benefit from these arrangements, they do not receive direct remuneration for rental costs, and the value of the accommodation allowances is determined by the location of each posting rather than the work or personal circumstances of individual staff. The value of housing allowances reported in this table generally reflects the high property costs in many of the overseas locations where staff are posted. In these circumstances, the total value of an individual staff member's total remuneration is impacted by the value of the overseas housing allowances paid on behalf of the staff member. This table reports overseas housing allowances separately to enable a fuller understanding of the extent of this impact, while still reporting the average total remuneration of senior executive staff as required by the disclosure requirements of the PGPA Rule.

Table 3.23: Other highly paid staff remuneration, 2025–26

			Short-term benefits ($)			Post-employment benefits ($)	Other long-term benefits ($)		Termination benefits ($)	Total remuneration ($)	
Remuneration band ($)	Number of other highly paid staff	Average base salary	Average bonuses	Average other benefits and allowances[1] Overseas housing benefits[2]	Other	Average superannuation contributions	Average long service leave	Average other long-term benefits	Average termination benefits	Average total remuneration Excluding overseas housing allowances	Including overseas housing allowances
265,000 – 270,000	103	135,854	0	35,597	68,398	24,210	5,447	0	0	233,909	269,506
270,001 – 295,000	106	138,067	0	43,435	80,897	23,503	6,005	0	0	248,473	291,907
295,001 – 320,000	89	132,572	0	64,468	91,712	23,835	4,675	0	0	252,794	317,263
320,001 – 345,000	90	137,163	0	67,993	105,707	25,157	5,374	0	0	273,401	341,394
345,001 – 370,000	75	142,623	0	73,782	120,098	26,130	4,973	0	0	293,824	367,605
370,001 – 395,000	70	141,546	0	82,497	137,539	26,313	4,582	0	0	309,980	392,477
395,001 – 420,000	57	152,032	0	79,307	152,872	28,737	4,891	0	0	338,531	417,837
420,001 – 445,000	55	150,160	0	102,624	156,782	28,071	4,256	0	0	339,269	441,893
445,001 – 470,000	54	150,314	0	97,892	183,575	29,122	5,177	0	0	368,189	466,081
470,001 – 495,000	46	156,314	0	101,360	200,933	29,458	4,648	0	0	391,353	492,713
495,001 – 520,000	51	162,193	0	109,771	209,153	29,966	5,197	0	0	406,509	516,280
520,001 – 545,000	32	166,304	0	105,628	233,502	32,092	4,331	0	0	436,230	541,858
545,001 – 570,000	22	176,155	0	134,763	219,787	32,542	5,811	0	0	434,295	569,058
570,001 – 595,000	19	181,240	0	128,684	242,130	34,140	5,426	0	0	462,936	591,620
595,001 – 620,000	10	177,286	0	117,702	278,483	34,469	7,865	0	0	498,103	615,805

(continued)

Table 3.23 (continued): Other highly paid staff remuneration, 2025–26

		Short-term benefits ($)				Post-employment benefits ($)	Other long-term benefits ($)		Termination benefits ($)	Total remuneration ($)	
				Average other benefits and allowances[1]						Average total remuneration	
Remuneration band ($)	Number of other highly paid staff	Average base salary	Average bonuses	Overseas housing benefits[2]	Other	Average superannuation contributions	Average long service leave	Average other long-term benefits	Average termination benefits	Excluding overseas housing allowances	Including overseas housing allowances
620,001 – 645,000	10	179,241	0	133,437	293,486	34,358	6,020	0	0	513,105	646,542
645,001 – 670,000	11	178,423	0	193,992	251,722	35,341	5,752	0	0	471,237	665,229
670,001 – 695,000	7	193,429	0	147,680	303,119	36,497	14,875	0	0	547,920	695,599
695,001 – 720,000	5	164,554	0	222,962	290,675	32,236	5,376	0	0	492,842	715,803
720,001 – 745,000	8	215,149	0	175,899	292,108	38,452	20,017	0	0	565,725	741,623
745,001 – 770,000	3	205,172	0	188,018	338,154	34,435	5,941	0	0	583,702	771,719
770,001 – 795,000	3	208,712	0	144,023	391,089	38,905	5,006	0	0	643,712	787,735
795,001 – 820,000	1	138,176	0	145,843	497,907	33,697	4,674	0	0	674,454	820,298
820,001 – 845,000	1	231,879	0	281,081	280,995	44,194	7,330	0	0	564,397	845,478
945,001 – 970,000	1	191,243	0	432,106	299,948	38,678	6,328	0	0	536,196	968,302
970,001 – 995,000	1	242,211	0	208,047	508,430	35,665	7,971	0	0	794,277	1,002,324

1 Other short-term benefits and allowances include overseas housing allowances and benefits paid on behalf of APS staff posted overseas. These staff are remunerated in accordance with the department's overseas conditions of service framework, which is designed to compensate for the differences in locations in such matters as the cost of living, the cost of accommodation and the security environment.

2 The Department of Foreign Affairs and Trade provides accommodation for staff and their families while posted overseas. While staff benefit from these arrangements, they do not receive direct remuneration for rental costs, and the value of the accommodation allowances is determined by the location of each posting rather than the work or personal circumstances of individual staff. The value of housing allowances reported in this table generally reflects the high property costs in many of the overseas locations where staff are posted. In these circumstances, the total value of an individual staff member's total remuneration is impacted by the value of the overseas housing allowances paid on behalf of the staff member. This table reports overseas housing benefits separately to enable a fuller understanding of the extent of this impact, while still reporting the average total remuneration of senior executive staff as required by the disclosure requirements of the PGPA Rule.

Asset management

The department manages 119 Commonwealth-owned properties located across 54 countries, including chanceries, residences, compounds and vacant land. The total value of the land and building assets was $3.8 billion as at 30 June 2026. The department also manages right-of-use assets, fit-out, furniture, equipment, motor vehicle and intangible assets located in both owned and leased properties (domestic and overseas).

Internal allocations for capital investments are set by the department's executive following assessment of key work units' planned programs of work. The executive reviewed capital investment throughout the year and reallocated resources where necessary. The department implements capital management plans, prepared by responsible divisions, to support long-term strategic planning of our investment in key asset holdings.

The department applies a structured governance framework to ensure accurate reporting of asset balances and effective stewardship of its asset base. Key elements of this framework include:

- maintaining and reconciling asset registers and monitoring asset records and balances
- undertaking a rolling 3-year stocktake program to update and verify asset records, review the condition and utility of assets and assess expected remaining useful lives of assets
- conducting fair value measurements through a rolling 3-yearly revaluation of all tangible assets, completed by qualified external valuers
- reviewing capital projects and assets under construction to enable timely capitalisation and appropriate accounting treatment.

Additional information on the value, acquisition, disposal and revaluation of assets is available in the 2025–26 financial statements in Chapter 2 of this report.

Procurement and contracts

This section provides information about the department's procurement activities and contract expenditure during 2025–26.

Purchasing

The department undertakes purchasing activities in accordance with the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and the Commonwealth Procurement Rules. The department has reviewed and updated its procurement policies, including in response to updates to the Commonwealth Procurement Rules in November 2025 and June 2026.

Information on significant procurements expected to be undertaken in 2026–27 is in the department's annual procurement plan, available on the AusTender website, tenders.gov.au.

For procurement contracts entered into during 2025–26, there were 658 instances (19%) of contracts and contract amendments that were not reported on AusTender within 42 days. The department has expanded its financial assurance program, enhanced finance training, and worked with business areas to improve procurement and AusTender reporting practices.

Indigenous Procurement Policy

The department continues to support the government's Indigenous Procurement Policy, including through our Reconciliation Action Plan and Indigenous Diplomacy Agenda. In 2025–26, we continued to use Commonwealth procurement to promote reconciliation and contribute to implementation of the National Agreement on Closing the Gap.

The department encouraged best practice in Indigenous procurement, including by showcasing Indigenous businesses to posts and embedding Indigenous procurement in our policies and practices. The department has set the mandatory procurement threshold for Indigenous procurement at procurements valued between $10,000 and $200,000.

The Foreign Affairs and Trade portfolio continues to exceed the Indigenous Procurement Policy volume and value targets set each year by the National Indigenous Australians Agency (NIAA). In 2025–26, the portfolio targets were 92 contracts with Indigenous enterprises, with a value of $10.0 million. The portfolio entered into 272 contracts with Indigenous enterprises, with a value of $19.4 million. Further details are available on the NIAA website, niaa.gov.au.

Government Procurement (Judicial Review) Act

In 2025–26, the department did not receive any complaints under the *Government Procurement (Judicial Review) Act 2018* (GPJR Act), nor was the department subject to any adverse findings, injunctions or compensation orders under the GPJR Act.

Audit findings

On 31 October 2024, the Australian National Audit Office (ANAO) released its performance audit report *Procurement by the Department of Foreign Affairs and Trade through its Australian Passport Office*. The ANAO made 7 recommendations, all of which the department agreed to.

In 2025–26, the department fully implemented 6 of the 7 recommendations. Implementation resulted in improvements to procurement planning, competition and value-for-money processes, approach-to-market documentation, probity and conflict-of-interest controls, contract variation management and procurement oversight within the Australian Passport Office. Specifically:

- Recommendation 1: Procurement planning requirements were strengthened for the Australian Passport Office through the requirement for procurement plans to be developed, reviewed and approved before approaches to market.

- Recommendation 2: Procurement processes for the Australian Passport Office were strengthened to better support genuine competition in procurement to deliver value-for-money outcomes consistent with the requirements and intent of the Commonwealth Procurement Rules.
- Recommendation 3: Approach-to-market documentation and evaluation practices for all procurements undertaken for the Australian Passport Office were reviewed to ensure evaluation criteria were clearly defined and consistently applied.
- Recommendation 4: The department's procurement policy framework was strengthened to better manage the risk of officials being cultivated or influenced by existing or potential suppliers.
- Recommendation 5: Controls over contract variations within the Australian Passport Office were strengthened to ensure variations remained consistent with the terms of the original approach to market and did not circumvent requirements under the Commonwealth Procurement Rules.
- Recommendation 7: Oversight arrangements of the procurement activities of the Australian Passport Office were strengthened, including through the use of external evaluation team members and probity advisers where required under departmental policy.

The department continued to progress recommendation 6 through the investigation, review and resolution of matters raised by the ANAO in accordance with relevant governance, integrity and employment processes. This recommendation will be finalised in the 2026–27 reporting period.

On 6 March 2026, the ANAO released its performance audit report *Procurement and Contract Management by the Department of Foreign Affairs and Trade for its Security Enhancement Program*. The ANAO made 6 recommendations, all of which the department agreed to. On 14 July 2026, the ANAO released its performance audit report *DFAT's Protection of Overseas Missions – Realisation of Benefits from the Security Enhancements Program*. The ANAO made 8 recommendations, all of which the department agreed to. The department has commenced actions to address the audit recommendations and will report on its progress in the 2026–27 annual report.

Consultancy and non-consultancy contract expenditure

During 2025–26, 8 new reportable consultancy contracts were entered into involving total actual expenditure of $0.8 million (inclusive of GST). In addition, 7 ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of $0.5 million (inclusive of GST) (Table 3.24).

Table 3.25 shows the organisations that received the largest shares of the department's total expenditure on reportable consultancy contracts during 2025–26, including organisations that received 5% or more of the department's total expenditure on such contracts.

The department selects consultants through open approaches to the market, panel arrangements or limited tender when specialist expertise, independent research, review and assessment, or creative solutions are required to assist decision-making. Decisions to engage consultants are made in accordance with the PGPA Act and related regulations, including the Commonwealth Procurement Rules and relevant departmental policies.

This annual report contains information about the department's actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.

Table 3.24: Expenditure on reportable consultancy contracts, 2025–26

Category	Number	Expenditure $'000 (GST inc.)
New contracts entered into during the reporting period	8	821
Ongoing contracts entered into during a previous reporting period	7	493
Total	**15**	**1,314**

Table 3.25: Organisations receiving the largest shares of reportable consultancy contract expenditure, 2025–26

Organisation	ABN	Expenditure $'000 (GST inc.)	Share of total expenditure (%)
KPMG	51 194 660 183	421	32.0
The Boston Consulting Group Pty Ltd	70 007 347 131	253	19.2
Deloitte Touche Tohmatsu	74 490 121 060	229	17.4
Ernst & Young	75 288 172 749	227	17.2
Strategic Development Group Pty Ltd	39 158 001 775	70	5.3
Total of the largest shares		**1,200**	**91.1**

During 2025–26, the department entered into 2,318 new reportable non-consultancy contracts, involving total actual expenditure of $406.8 million (inclusive of GST). In addition, 2,644 ongoing reportable non-consultancy contracts were active during the period, involving total actual expenditure of $2.1 billion (inclusive of GST) (Table 3.26).

Table 3.27 shows the organisations that received the largest shares of the department's total expenditure on reportable non-consultancy contracts during 2025–26, including organisations that received 5% or more of the department's total expenditure on such contracts.

This annual report contains information about the department's actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.

Table 3.26: Expenditure on reportable non-consultancy contracts, 2025–26

Category	Number	Expenditure $'000 (GST inc.)
New contracts entered into during the reporting period	2,318	406,755
Ongoing contracts entered into during a previous reporting period	2,644	2,060,991
Total	**4,962**	**2,467,746**

Note: Reportable non-consultancy contracts and expenditure for 2025–26 include overseas contracts entered into from 1 July 2021.

Table 3.27: Organisations receiving the largest shares of reportable non-consultancy contract expenditure, 2025–26

Organisation	ABN	Expenditure $'000 (GST inc.)	Share of total expenditure (%)
DT Global Asia Pacific Pty Ltd	23 006 170 869	492,194	19.9
Abt Associates Pty Ltd	76 091 591 294	261,758	10.6
Palladium International Pty Ltd	23 010 020 201	138,363	5.6
Tetra Tech International Development Pty Ltd	63 007 889 081	130,428	5.3
Cushman & Wakefield Pty Ltd	77 074 196 991	71,939	2.9
Total of the largest shares		**1,094,682**	**44.3**

APS Strategic Commissioning Framework

During the reporting period, the department continued efforts to bring core work in-house in line with the APS Strategic Commissioning Framework.

Our targets for the reporting period aimed to bring $10 million (GST excluded) of core work in-house across several enabling services and service delivery job families. This target was partially achieved, with an actual reduction of $4 million (GST excluded) in relevant supplier expenditure during the reporting period.

The department will continue to progress strategies to strengthen APS capability across all areas of core work, particularly through implementation of its People Strategy 2025–2028.

Australian National Audit Office access clauses

The department's standard contract templates and mandatory Whole of Australian Government templates and panel arrangements include provisions allowing the Auditor-General and the Australian National Audit Office to have access to the contractor's premises and records.

Exempt contracts

In 2025–26, 7 contracts in excess of $10,000 (inclusive of GST), with a value of $1.2 million, were exempted from being published on AusTender on the basis that publication would disclose exempt matters under the *Freedom of Information Act 1982*.

Procurement initiatives to support small business

The department supports small business participation in the Commonwealth Government procurement market. Small and medium-sized enterprise (SME) and small enterprise participation statistics are available on the Department of Finance's website, finance.gov.au.

The department recognises the importance of ensuring that small businesses are paid on time. Further information on payment times can be found at treasury.gov.au.

The department supports SMEs through its procurement practices by:

- complying with the requirement in the Commonwealth Procurement Rules to only invite SMEs on relevant whole of Australian Government standing offer arrangements to make submissions for procurements with an expected value below $125,000
- applying exemption 17 in Appendix A of the Commonwealth Procurement Rules to directly engage SMEs for procurements valued up to $500,000, when value for money can be demonstrated
- using the Commonwealth Contracting Suite for low-risk procurements valued under $200,000 (for non-ODA-funded procurements) and $500,000 (for ODA-funded procurements)
- providing procurement guidance to maximise competition and enhance opportunities for SMEs to participate in larger-scale procurements
- implementing the Australian Government's Supplier Pay On-Time or Pay Interest Policy, including the use of credit cards for procurements valued below $10,000.

Chapter 4

Other mandatory information



Advertising and market research

As required under Section 311A of the *Commonwealth Electoral Act 1918*, Table 4.1 lists agencies and organisations contracted by the department (including at overseas posts) to provide advertising and market research services. The list includes payments above $17,300 (GST inclusive). During 2025–26, the department made no payments above this threshold to polling or direct mail organisations.

The 'Know before you go' Smartraveller campaign was delivered from November 2025 to 30 June 2026, with public relations activity commencing in November 2025 and the advertising campaign launching in March 2026.

Further information on the campaign is available on the DFAT website, dfat.gov.au, and in the reports on Australian Government advertising prepared by the Department of Finance, available at finance.gov.au/publications/reports/advertising.

Table 4.1: Advertising and market research, 2025–26

Organisation	Service provided	Program*	Amount ($)
Advertising agencies			
BMF Advertising Pty Ltd	Smartraveller campaign – creative concept and advertisement development	2.1	1,232,669
Cox Inall Change	Smartraveller campaign – public relations	2.1	790,716
Cultural Perspectives Pty Ltd	Smartraveller campaign – culturally and linguistically diverse (CALD) public relations and engagement	2.1	770,377
Market research organisations			
Hall & Partners Pty Ltd	Smartraveller campaign – benchmark, tracking and evaluation research	2.1	160,600
Verian Group Australia Pty Ltd	Smartraveller campaign – formative/exploratory research and concept testing	2.1	231,000
Insurance Council of Australia	Research on traveller motivation	2.1	21,890
Fifty-Five Five Pty Ltd	Australian Passport Office customer experience survey	2.2	152,577
Media advertising organisations			
Universal McCann	Smartraveller campaign – media buy	2.1	4,692,025

* Refers to the relevant program in the DFAT Portfolio Budget Statements 2025–26.

Grants

Information on grants awarded by DFAT during 2025–26 is available on the GrantConnect website, grants.gov.au.

Disability reporting

Australia's Disability Strategy 2021–2031 is the overarching framework for inclusive policies, programs and infrastructure that 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 action plans and reports on progress in implementing the strategy are available at disabilitygateway.gov.au/ads. Further information about DFAT's leading work to promote disability equity through our international engagement is provided in Appendix D on pages 244–246.

Freedom of information

In 2025–26, the department received 787 freedom of information (FOI) requests. This reflects a continued increase in the number of FOI requests received by the department in recent years. The department continues to maintain high levels of compliance, with 98% of matters finalised within the statutory timeframe. Consistent with the requirements of the *Freedom of Information Act 1982*, information was published under the Information Publication Scheme contained in Part II of the Act. The content is available at dfat.gov.au/about-us/corporate/freedom-of-information/information-publications-scheme.

Corrections to previous annual report

Table 4.2 provides corrections of material errors that appeared in the DFAT Annual Report 2024–25.

Table 4.2: Correction of material errors in DFAT Annual Report 2024–25

Location	Published text	Corrected text
Appendix F: Ministerial acting arrangements (page 226)	Acting arrangement by Senator the Hon Katy Gallagher for Senator the Hon Penny Wong, Minister for Foreign Affairs, was recorded as 4–9 August 2024.	Acting arrangement by Senator the Hon Katy Gallagher for Senator the Hon Penny Wong, Minister for Foreign Affairs, is corrected to 4–10 August 2024.
	Acting arrangement by the Hon Amanda Rishworth MP for Senator the Hon Don Farrell, Minister for Trade and Tourism, was recorded as 18–22 August 2024.	Acting arrangement by the Hon Amanda Rishworth MP for Senator the Hon Don Farrell, Minister for Trade and Tourism, is corrected to 18–24 August 2024.
Reportable consultancy and non-consultancy contracts (page 110)	During 2024–25, 10 new reportable consultancy contracts were entered into involving total actual expenditure of $0.6 million (inclusive of GST).	During 2024–25, 8 new reportable consultancy contracts were entered into involving total actual expenditure of $0.5 million (inclusive of GST).
Reportable consultancy and non-consultancy contracts (page 111)	During 2024–25, the department entered into 2,482 new reportable non-consultancy contracts, involving total actual expenditure of $574.0 million (inclusive of GST).	During 2024–25, the department entered into 2,484 new reportable non-consultancy contracts, involving total actual expenditure of $574.0 million (inclusive of GST).
Table 3.2: Expenditure on reportable consultancy contracts, 2024–25 (page 110)	*See printed table on page 232*	*See corrected table on page 232*
Table 3.4: Expenditure on reportable non-consultancy contracts, 2024–25 (page 111)	*See printed table on page 232*	*See corrected table on page 233*
Table H1: Workers compensation claims accepted by Comcare, 2021–22 to 2024–25 (page 234)	*See printed table on page 233*	*See corrected table on page 233*

Printed Table 3.2

Table 3.2: Expenditure on reportable consultancy contracts, 2024–25

Category	Number	Expenditure $'000
New contracts entered into during the reporting period	10	553
Ongoing contracts entered into during a previous reporting period	8	1,612
Total	**18**	**2,165**

Note: Reportable consultancy contracts and expenditure for 2024–25 include overseas contracts entered into from 1 July 2021. Expenditure includes GST.

Corrected Table 3.2

Table 3.2: Expenditure on reportable consultancy contracts, 2024–25

Category	Number	Expenditure $'000
New contracts entered into during the reporting period	8	547
Ongoing contracts entered into during a previous reporting period	8	1,612
Total	**16**	**2,159**

Note: Reportable consultancy contracts and expenditure for 2024–25 include overseas contracts entered into from 1 July 2021. Expenditure includes GST.

Printed Table 3.4

Table 3.4: Expenditure on reportable non-consultancy contracts, 2024–25

Category	Number	Expenditure $'000
New contracts entered into during the reporting period	2,482	574,013
Ongoing contracts entered into during a previous reporting period	2,407	1,845,260
Total	**4,889**	**2,419,273**

Note: Reportable non-consultancy contracts and expenditure for 2024–25 include overseas contracts entered into from 1 July 2021. Expenditure includes GST.

Corrected Table 3.4

Table 3.4: Expenditure on reportable non-consultancy contracts, 2024–25

Category	Number	Expenditure $'000
New contracts entered into during the reporting period	2,484	574,018
Ongoing contracts entered into during a previous reporting period	2,407	1,845,260
Total	**4,891**	**2,419,278**

Note: Reportable non-consultancy contracts and expenditure for 2024–25 include overseas contracts entered into from 1 July 2021. Expenditure includes GST.

Printed Table H1

Table H1: Workers compensation claims accepted by Comcare, 2021–22 to 2024–25

	2021–22	2022–23[1]	2023–24[2]	2024–25
Total number of claims accepted by Comcare	6	17	22	18

1 In the 2022–23 annual report, Table H1 reported the number of accepted Comcare claims for 2022–23 as 16 claims. This figure has been updated because a claim for 2022–23 was accepted after completion of the annual report.

2 In the 2023–24 annual report, Table H1 reported the number of accepted Comcare claims for 2022–23 as 20 claims. This figure has been updated because 2 claims for 2023–24 was accepted after completion of the annual report.

Corrected Table H1

Table H1: Workers compensation claims accepted by Comcare, 2021–22 to 2024–25

	2021–22	2022–23[1]	2023–24[2]	2024–25
Total number of claims accepted by Comcare	6	17	23	18

1 In the 2022–23 annual report, Table H1 reported the number of accepted Comcare claims for 2022–23 as 16 claims. This figure has been updated because a claim for 2022–23 was accepted after completion of the annual report.

2 In the 2023–24 annual report, Table H1 reported the number of accepted Comcare claims for 2022–23 as 20 claims. This figure has been updated because 3 claims for 2023–24 were accepted after completion of the annual report.

Appendixes



Appendix A: Other legislative requirements

Environment Protection and Biodiversity Conservation Act

The department's policy activities and operations accorded with the principles of ecologically sustainable development, as required by section 516A of the *Environment Protection and Biodiversity Conservation Act 1999*. We continued to provide support for international climate and environmental agreements, as well as for climate-resilient development through Australia's international development program. The department is committed to supporting the government to achieve the Australian Public Service (APS) Net Zero 2030 target for reducing greenhouse gas emissions.

Commonwealth Climate Disclosure

Commonwealth Climate Disclosure is the government's policy for Commonwealth entities to publicly disclose their exposure to climate-related risks and opportunities, and the actions taken to manage them.

As a Tranche 2 entity, we are required to include climate-related disclosures in our annual reporting suite from 2025–26. DFAT's Commonwealth Climate Disclosure is published on transparency.gov.au.

Work Health and Safety Act

The health, safety and wellbeing of our people, and those affected by our work, is of vital importance. We are committed to a culture that actively promotes effective risk management, continuous improvement, and attitudes that sustain a respectful, safe and healthy environment.

New work health and safety initiatives

The department undertook several new work health and safety (WHS) initiatives during the reporting period.

Restructure of People Division functions

In 2025–26, People Division restructured the Employee Health and Safety Section to create standalone WHS and Rehabilitation and Recovery (RRS) sections, uplifting focus on these functions. The department's Psychology and Medical units were also centralised under a new Health Services Branch.

Work health and safety due diligence enhancements

The department arranged WHS due diligence training for its Executive Board members and Canberra-based first assistant secretaries in 2025–26. DFAT's WHS due diligence manual was reviewed and replaced by concise, user-friendly WHS management system procedures. These initiatives will assist the department's senior officers to comply with their due diligence duties under the *Work Health and Safety Act 2011* (WHS Act).

Review of work health and safety management system procedures

The department's WHS management system procedure on occupational violence and client aggression was reviewed and updated, noting the *Commonwealth Workplace Protection Orders Act 2025* commenced operation on 5 May 2026. DFAT's WHS management system procedures on WHS risk management and asbestos management were also reviewed during the reporting period. Maintaining these resources assists the department to comply with its duties under the WHS Act.

Health, Safety and Wellbeing Action Plan

With the department's Mental Health and Wellbeing Strategy 2023–2026 concluding in 2026, work is underway to develop a Health, Safety and Wellbeing Action Plan 2026–2030. The action plan will build on and incorporate key elements of the strategy, integrating WHS, rehabilitation and wellbeing approaches into a more mature model. Successful implementation of this action plan will support our WHS legislative obligations and strengthen harm prevention activities.

Ongoing work health and safety initiatives

Ongoing WHS initiatives also contributed to the health, safety and wellbeing of staff during the reporting period.

Safe Space program

The Safe Space program provides a first-response contact for employees impacted by unacceptable workplace behaviour. It provides advice on reporting processes and connects employees with the appropriate support options. In 2025–26, the Safe Space team delivered presentations to posts, divisions and branches to communicate the department's zero tolerance of unacceptable workplace behaviour and enhance employee awareness of reporting and support options. A 24-hour phone number is available 7 days a week for staff to call if they want to report or seek support for incidents of unacceptable workplace behaviour.

Work health and safety education and awareness

Throughout 2025–26, the department's Work Health and Safety Unit delivered pre-posting WHS briefings to heads of mission and heads of post. These briefings were specific to the relevant post and were designed to assist senior officers to comply with their due diligence duties under the WHS Act. WHS pre-posting briefings were also delivered to senior administrative officers, providing practical advice on their WHS responsibilities.

In 2022–23, the department started delivering WHS masterclasses for staff performing a WHS function at posts and for regional security officers. During 2025–26, the Work Health and Safety Unit delivered training sessions to staff from posts in Europe, North and South America, the Middle East and the Pacific. This training has enhanced WHS legislation compliance and knowledge sharing at posts in these regions.

During 2025–26, the department delivered psychosocial risk management workshops to staff and managers to strengthen understanding of principles and practices to prevent psychosocial harm. The training was delivered either virtually or in person to employees in Australia, Europe, North and South America, the Middle East and the Pacific. To supplement the psychosocial risk management training, the department has a dedicated intranet page on psychosocial risk management.

Managing psychosocial hazards

During 2025–26, DFAT's Psychology Unit continued to offer several targeted mental health training programs addressing psychosocial hazards, including:

- Mental Health for Managers
- Psychological Safety when Working with Objectionable Materials
- Managing Sleep-related Fatigue
- Psychological Support Following a Critical Incident.

To mitigate psychosocial risks associated with high-risk postings and vulnerable roles, the Staff and Family Support Office (SFO) conducted psychological suitability assessments and wellness checks. The SFO also managed the delivery of the Employee Assistance Program and provided management consultations to support leaders to identify and assist staff with known mental health concerns. In response to critical incidents, the SFO facilitated targeted training, formal debriefs and wellness checks for affected staff, ensuring timely and appropriate support. The SFO continued to deliver pre-posting briefings and proactive mental health monitoring for selected posts.

During the Middle East crises, the SFO provided targeted mental health support to staff and families.

Work health and safety audits

During 2025–26, the Work Health and Safety Unit conducted 8 audits of overseas posts to assess conformance with WHS management system requirements and to provide recommendations for any identified implementation weaknesses. Implementation of recommendations will strengthen compliance with WHS legislation and reduce injury rates over the longer term.

Work health and safety incident management

In June 2025, the department commissioned its new WHS incident reporting system. Enhanced system functionality, the introduction of dedicated psychosocial incident reporting to the Work Health and Safety Unit, and an ongoing awareness campaign contributed to a 111% increase in overall WHS incident and hazard reporting and a 281% increase in psychosocial incident reporting compared with 2024–25. This increase in reporting has improved the department's understanding of its WHS risk profile.

Working with children checks for departmental roles

The department continues to monitor working with children checks in line with the department's internal working with children policy. This policy is currently being reviewed to better support work areas to identify staff in these roles and ensure compliance with screening requirements.

Reporting requirements

We provide the following reporting for 2025–26, as required under the WHS Act:

- Incident notification: 9 incidents were notified to Comcare under Part 3 of the WHS Act.
- Enforceable undertakings: no directions were given to the department under Part 11, section 217 of the WHS Act.
- Securing compliance: no investigations were commenced in 2025–26.
- Enforcement measures: no notices were issued under Part 10, section 191 of the WHS Act.

Rehabilitation management

In 2025–26, Comcare accepted 13 workers compensation claims from departmental staff (Table A1).

Table A1: Workers compensation claims accepted by Comcare, 2022–23 to 2025–26

	2022–23	2023–24*	2024–25	2025–26
Total number of claims accepted by Comcare	17	23	18	13

* In the 2024–25 annual report, Table H1 reported the number of accepted Comcare claims for 2023–24 as 22 claims. This figure has been updated because a claim for 2023–24 was accepted after completion of the annual report.

Appendix B: Development program budget

Table B1 provides details of Australia's official development assistance (ODA) program budget estimates by country and region for 2025–26. Actual ODA expenditure for 2025–26 is expected to be published in early 2027 in *Australia's official development assistance: statistical summary 2025–26* and on AusDevPortal.

Table B1: Total Australian ODA, by country and region of benefit, 2025–26 estimates

Country / region[1]	Total $m
Federated States of Micronesia	11.4
Fiji	123.1
Kiribati	39.5
Marshall Islands	4.3
Naoero	46.0
Niue and Tokelau	2.5
Palau	7.5
Papua New Guinea	707.0
Samoa	51.8
Solomon Islands	170.9
Tonga	69.7
Tuvalu	47.0
Vanuatu	85.6
Pacific regional	790.4
Pacific	**2,156.7**
Cambodia	87.8
Indonesia	351.4
Laos	55.1
Myanmar	124.8
Philippines	94.4

(continued)

Table B1 (continued): Total Australian ODA, by country and region of benefit, 2025–26 estimates

Country / region[1]	Total $m
Timor-Leste	135.9
Vietnam	96.6
Southeast Asia regional	334.0
Southeast Asia	**1,280.0**
Afghanistan	50.0
Bangladesh	110.3
Bhutan	6.2
Maldives	6.4
Mongolia	10.6
Nepal	25.4
Pakistan	11.5
Sri Lanka	26.8
South and Central Asia regional	109.7
South and Central Asia	**356.8**
Middle East and North Africa	60.8
Sub-Saharan Africa	92.5
Middle East and Africa	**153.3**
Latin America and the Caribbean	**1.2**
Asian Development Fund contributions to Asia-Pacific region (excluding amounts attributable to regions listed above)[2]	**48.2**
Core contributions to multilateral organisations and other ODA not attributable to particular countries or regions[3]	**1,101.1**
Grand total estimate[4]	**5,097.3**

1 Regional totals include amounts attributable to the region but not a specific country.

2 2025–26 figures for estimated flows from the Asian Development Fund have been disaggregated to support transparency of flows to the Asia-Pacific region.

3 Includes payments to some UN and Commonwealth organisations and UN peacekeeping operations, and ODA-eligible components of cash payments to the International Development Association, Global Environment Facility, Heavily Indebted Poor Countries Initiative, and Multilateral Fund for the Implementation of the Montreal Protocol.

4 Due to rounding, discrepancies may occur between sums of the component items and totals.

Appendix C: Contributions to international bodies

Table C1 lists payments made by the department from non–official development assistance administered appropriations in 2025–26. These payments totalled $330.2 million, consisting of $171.5 million to 26 international organisations and international treaty secretariats, and $158.7 million to 11 international peacekeeping operations.

Table C1: Contributions to international organisations and peacekeeping operations, 2025–26

Organisation / peacekeeping operation	Amount ($)
International organisations	
Antarctic Treaty Secretariat	86,161
Anti-Personnel Mine Ban Convention Implementation Support Unit	43,539
Arms Trade Treaty Secretariat	56,145
Asia-Pacific Economic Cooperation (APEC) Business Advisory Council Secretariat	49,046
Asia-Pacific Economic Cooperation (APEC) Secretariat	552,805
Biological Weapons Convention Implementation Unit	69,977
Commission for the Conservation of Antarctic Marine Living Resources	1,008,792
Commonwealth Secretariat	4,008,027
Comprehensive Nuclear-Test-Ban Treaty Organization Preparatory Commission	4,599,360
Convention on Certain Conventional Weapons Implementation Support Unit	50,914
Convention on Cluster Munitions Implementation Support Unit	50,545
International Atomic Energy Agency (IAEA)	18,986,239
International Bureau of the Permanent Court of Arbitration	72,536
International Centre for the Study of the Preservation and Restoration of Cultural Property	132,497
International Criminal Court	14,757,236
International Seabed Authority	459,821
International Tribunal for the Law of the Sea	678,554
International tribunals for war crimes	1,220,189
Organisation for Economic Co-operation and Development	20,333,506
Organisation for the Prohibition of Chemical Weapons	2,872,298

(continued)

Table C1 (continued): Contributions to international organisations and peacekeeping operations, 2025–26

Organisation / peacekeeping operation	Amount ($)
Pacific Economic Cooperation Council	60,933
Treaty on the Non-Proliferation of Nuclear Weapons – IAEA	111,592
United Nations – assessed contribution	85,417,637
United Nations Educational, Scientific and Cultural Organization	10,556,106
Wassenaar Arrangement Secretariat	115,858
World Trade Organization	5,179,551
International organisations total	**171,529,865**
International peacekeeping operations	
UN Disengagement Observer Force	2,130,871
UN Interim Force in Lebanon	16,456,624
UN Interim Administration Mission in Kosovo	1,393,443
UN Interim Security Force for Abyei	9,606,107
UN Mission for the Referendum in Western Sahara	2,265,791
UN Mission in South Sudan	38,389,348
UN Multidimensional Integrated Stabilization Mission in the Central African Republic	37,824,237
UN Organization Stabilization Mission in the Democratic Republic of the Congo	25,452,678
UN Peacekeeping Force in Cyprus	985,576
UN Support Office in Somalia	16,272,412
UN Support Office in Haiti	7,932,098
International peacekeeping operations total	**158,709,185**
Grand total	**330,239,050**

Note: The totals vary from the sums of the figures in the column due to rounding to the nearest dollar.

Appendix D: Gender equality and disability equity

In line with *Working for Women: A Strategy for Gender Equality*, Australian Government departments have committed to report on their efforts to achieve gender equality. This section also outlines the department's work to advance disability equity and rights through the international development program.

Ambassador for Gender Equality

The Hon Michelle O'Byrne was appointed Australia's Ambassador for Gender Equality in August 2025. The Ambassador for Gender Equality is the principal advocate for Australia's International Gender Equality Strategy and ensures coherence with domestic policy settings. The ambassador championed action on emerging challenges, including technology-facilitated gender-based violence, while promoting the integration of gender perspectives across foreign policy, economic and security priorities. In an increasingly contested global environment, the ambassador helped counter backsliding on gender equality norms in multilateral settings, including at the Commission on the Status of Women, and the APEC Women and the Economy Forum.

Gender equality reporting

Gender equality is a national interest. It strengthens Australia's security, economic prosperity and regional influence. Gender equality is one of the strongest predictors of peace – more equal societies are more stable and less prone to conflict.

DFAT is implementing Australia's International Gender Equality Strategy through foreign policy, trade, security, international development and humanitarian action. These efforts complement Australia's *Working for Women* strategy, harnessing our domestic strengths in our international engagement.

We are delivering practical, measurable outcomes that improve safety, economic opportunity and inclusion across our region, including, in 2024–25:

- delivering 231,769 services to victim-survivors of sexual and gender-based violence
- providing $70.3 million to more than 555 local women's rights and gender equality organisations
- supporting 469,181 women entrepreneurs with financial and business development services.

DFAT reports on gender equality in international development in the Performance of Australian Development Cooperation report. In 2025–26, 85% of development and humanitarian investments performed effectively on gender equality, exceeding the department's target of 80%.

Case study: Trade and women's economic empowerment

The Australia – United Arab Emirates (UAE) Comprehensive Economic Partnership Agreement (CEPA) entered into force on 1 October 2025. The agreement includes a chapter on trade, gender balance and women's economic empowerment aimed at ensuring women workers, business owners and entrepreneurs have access to the benefits created by CEPA. It commits Australia and the UAE to integrate women's economic empowerment into their trade and investment relationship. This includes adopting, implementing and monitoring laws, policies and practices that advance women's economic empowerment; removing barriers that limit opportunities for women; and promoting women's empowerment and non-discrimination in employment and income opportunities. The inclusion of this chapter acknowledges that women's full and equal participation underpins economic prosperity and the wellbeing of societies.

Case study: Supporting women peacebuilders in ASEAN

The Southeast Asian Women Ambassadors' Forum on Peace is an Australian Government–supported initiative convened by the Southeast Asian Women Peace Mediators (SEAWPM) and the ASEAN Institute for Peace and Reconciliation. It provides a trusted platform for senior women diplomats, mediators and peacebuilders to engage on conflict prevention and security challenges. Since 2024, the forum has strengthened regional networks of women leaders, supported ASEAN's preventive diplomacy agenda, and advanced women's leadership in peace and security. It creates space to examine how relationships and diplomatic networks shape conflict dynamics, influence opportunities for dialogue and de-escalation, and support early conflict prevention.

Australia's support has reinforced our commitment to ASEAN centrality, conflict prevention and inclusive approaches to peacebuilding. The forum demonstrates that sustained investment in women-led networks can contribute to stronger regional cooperation and more effective conflict prevention.



Attendees at the Southeast Asian Women Ambassadors' Forum in Kuala Lumpur, Malaysia, July 2025. The Southeast Asian Women Peace Mediators shape peacebuilding practices that are locally grounded, globally connected, and deeply responsive to the needs of conflict-affected communities. Credit: SEAWPM

Disability equity and rights in our international engagement

Australia is advancing disability equity and rights as a strategic investment in regional stability, prosperity and resilience. Inclusive societies are better equipped to manage shocks, reduce inequality and support sustainable economic growth, benefiting the region and Australia. DFAT is implementing Australia's International Disability Equity and Rights Strategy through our international engagement on foreign policy, international development, trade policy, humanitarian assistance and climate action.

In 2024–25,[26] we provided capacity-building support to 1,552 organisations of people with disability, strengthening disability leadership and inclusion across the Indo-Pacific. We are extending our partnership with ATscale, the Global Partnership for Assistive Technology, to increase access to assistive technology for school-aged children across the Pacific.

DFAT reports on disability equity in international development in the Performance of Australian Development Cooperation report. In 2025–26, 66% of development and humanitarian investments performed effectively on disability equity, up from 60% in 2024–25.

Case study: People with disability in Indo-Pacific supply chains

In response to persistent labour shortages in supply chain roles, and the under-representation of people with disability, DFAT worked towards convening an Indo-Pacific Economic Framework (IPEF) Policy Dialogue on Disability-Inclusive Supply Chain Resilience. The dialogue will bring together government, industry and organisations representing people with disability to identify practical policy actions for disability-inclusive workforce development. It will involve participants from Fiji, India, Indonesia, Malaysia, the Philippines, Thailand and Vietnam. The policy dialogue will operationalise IPEF Supply Chain Agreement commitments on inclusive supply chains and strengthen disability-inclusive workforce participation.

Case study: Disability-inclusive disaster preparedness and response

In Vanuatu, Celene's vision impairment does not prevent her from leading her community. She is Vice-Chair of her Community Disaster and Climate Change Committee, supported by Australia's Disaster READY program (operating in Timor-Leste, Papua New Guinea, Solomon Islands, Vanuatu and Fiji), which enables at-risk groups to prepare for and respond to disasters and climate change. Celene believes that, 'We need more women speaking up. Fathers have always been the ones talking … But not anymore!'

Over 4,900 people with disability have been involved in the program in Phase 2 (2022–2027). Organisations of people with disability have provided practical training on how to better identify, communicate with, consider and include people with disability in disaster preparedness efforts. As a result, 81% of community action plans developed so far address the specific needs of people with disability.

26 Data for 2025–26 will be available in early 2027.

Appendix E: Parliamentary committees of inquiry

The **Senate Standing Committees on Foreign Affairs, Defence and Trade** cover the Foreign Affairs and Trade and Defence portfolios. The work is divided between 2 committees: the Senate Foreign Affairs, Defence and Trade Legislation Committee and the Senate Foreign Affairs, Defence and Trade References Committee.

Departmental representatives appeared before the **Senate Foreign Affairs**, **Defence and Trade References Committee** for the following inquiries in 2025–26:

- Effectiveness of sanctions against the Russian Federation
- Inquiry into democracy and human rights in Myanmar.

Departmental representatives also appeared before the **Senate Foreign Affairs, Defence and Trade Legislation Committee** at the 2025–26 supplementary budget estimates hearings on 10 October 2025 and 4 December 2025 and the 2025–26 additional estimates hearing on 12 February 2026.

The **Joint Standing Committee on Foreign Affairs, Defence and Trade** (JSCFADT) was re-established on 24 July 2025.[27] The department's engagement with JSCFADT inquiries during 2025–26 is outlined below:

- Strengthening Australia's trade and investment relations with Africa
- Gender equality as a national and economic security imperative
- Role of Australia's international development program in preventing conflict.

The department's engagement with other parliamentary committees is outlined below.

Joint Committee of Public Accounts and Audit
Inquiry into client privacy in the Australian public sector
Inquiry into Commonwealth financial statements 2023–24 and 2024–25
Joint Standing Committee on Migration
Inquiry into the value of skilled migration to Australia

(continued)

27 As of 2 July 2026, the committee is now known as the Joint Standing Committee on Foreign Affairs and Trade. Defence matters now fall within the purview of the statutory Parliamentary Joint Committee on Defence. This followed the amendment of the joint standing committee's resolution of appointment by the House of Representatives and the Senate.

House of Representatives Standing Committee on Education
Inquiry into building Asia capability in Australia through the education system and beyond
Parliamentary Joint Committee on Intelligence and Security
Review of the Criminal Code Amendment (State Sponsors of Terrorism) Bill 2025
Senate Economics Legislation Committee
Inquiry into the Pacific Banking Guarantee Bill 2025
House of Representatives Select Committee on Nuclear Energy
Inquiry into nuclear power generation in Australia
Joint Standing Committee on the National Capital and External Territories
Inquiry Into the importance of Antarctica to Australia's national interest
Parliamentary Joint Committee on Law Enforcement
Capability of law enforcement to respond to cybercrime
Joint Standing Committee on Trade and Investment Growth
Creating sustainable economic growth in rural and regional Australia

(continued)

Joint Standing Committee on Treaties
Nauru–Australia Treaty
Nuclear-Powered Submarine Partnership and Collaboration Agreement between the Government of Australia and the Government of the United Kingdom of Great Britain and Northern Ireland
Agreement between the Government of Australia and the Government of the United Kingdom of Great Britain and Northern Ireland for Defence and Security Cooperation
Agreement between the Government of Australia and the Government of the Republic of Indonesia on Cooperation in the Field of Defence
Agreement between the Government of Australia and the Kingdom of Saudi Arabia relating to Air Services
Agreement between the Government of Australia and the Government of the Republic of Colombia relating to Air Services
Agreement between the Government of Australia and the Government of the Republic of Peru relating to Air Services
Amendments to the International Health Regulations (2005)
Council of Europe Convention on the Manipulation of Sports Competitions
Agreement to Establish the Pacific Resilience Facility
Papua New Guinea – Australia Mutual Defence Treaty (the Pukpuk Treaty)
Agreement on Social Security between Australia and the Oriental Republic of Uruguay
Agreement between Australia and the Kingdom of Spain for the Mutual Protection of Classified Information of Defence Interest
WIPO Treaty on Intellectual Property, Genetic Resources and Associated Traditional Knowledge

The department's submissions and responses to questions taken on notice (written and taken during hearings), and transcripts of committee hearings, are available on the Parliament of Australia website, aph.gov.au.

Appendix F: List of sponsors of projects and events

Table F1 presents a list of sponsors who supported projects or events undertaken by the department during 2025–26. The list includes sponsorship equivalent to $10,000 and above (GST inclusive).

Table F1: Sponsors that supported DFAT projects or events, 2025–26

Sponsor	Project/event	Program*	Amount ($)
TAMAS Projects	Australia-UAE 50th Year Gala Reception – Abu Dhabi	1.1	10,600
Tribe Infrastructure Holdings Ltd	Australia–UAE 50th Year Gala Reception – Abu Dhabi	1.1	21,199
GHD Global Pty Ltd	Australia–UAE 50th Year Gala Reception – Abu Dhabi	1.1	10,507
Australia UAE Business Council	Australia–UAE 50th Year Gala Reception – Abu Dhabi	1.1	20,806
Arada Developments LLC	Australia–UAE 50th Year Gala Reception – Abu Dhabi	1.1	41,857
Plenary Group	Australia–UAE 50th Year Gala Reception – Abu Dhabi	1.1	20,834
Abu Dhabi Waste Management Company (Tadweer) P.J.S.C.	Australia–UAE 50th Year Gala Reception – Abu Dhabi	1.1	10,476
Australia and New Zealand Banking Group Ltd	Australia–UAE 50th Year Gala Reception – Abu Dhabi	1.1	21,151
Ekaterra Export BV trading as Lipton Teas and Infusions Gulf FZE	Australia–UAE 50th Year Gala Reception – Abu Dhabi	1.1	21,051
Emirates	Australia–UAE 50th Year Gala Reception – Abu Dhabi	1.1	26,367
Lycopodium Limited	West Africa Mining Security Conference 2025 – Accra	1.1	15,219
Perenti Group Services Pty Ltd	West Africa Mining Security Conference 2025 – Accra	1.1	22,529
Perseus Mining Services	West Africa Mining Security Conference 2025 – Accra	1.1	15,292
Rio Tinto Services Limited	West Africa Mining Security Conference 2025 – Accra	1.1	19,709

(continued)

Table F1 (continued): Sponsors that supported DFAT projects or events, 2025–26

Sponsor	Project/event	Program*	Amount ($)
AngloGold Ashanti (Ghana) Limited	West Africa Mining Security Conference 2025 – Accra	1.1	25,227
Geodrill Ghana Ltd	West Africa Mining Security Conference 2025 – Accra	1.1	25,395
Hijazi & Ghosheh	Australia Day 2026 – Amman	1.1	13,049
CSL Behring AG	Aussie BBQ 2026 – Bern	1.1	17,937
CPF Food Network Co Ltd	Australia Day 2026 – Bangkok	1.1	12,055
Blackmores Ltd	Australia Day 2026 – Bangkok	1.1	12,160
NS BlueScope (Thailand) Limited	Australia Day 2026 – Bangkok	1.1	12,048
ANCA Manufacturing (Thailand) Limited	Australia Day 2026 – Bangkok	1.1	11,973
Akara Resources Public Company Limited	Australia Day 2026 – Bangkok	1.1	12,113
Minor Hotel Group Limited	Australia Day 2026 – Bangkok	1.1	12,055
Supalai PCL	Australia Day 2026 – Bangkok	1.1	12,025
Vifor Pharma Brasil Ltda	80 years of diplomatic relations between Australia and Brazil	1.1	11,169
BHP Billiton Brasil Ltda	80 years of diplomatic relations between Australia and Brazil	1.1	36,299
Macquarie Global Services (USA) LLC	80 years of diplomatic relations between Australia and Brazil	1.1	27,730
FCT Combustão Brasil Importação e Exportação Ltda	80 years of diplomatic relations between Australia and Brazil	1.1	10,879
Macquarie Group Services Australia Pty Ltd	55 years of diplomatic relations between Australia and Luxembourg	1.1	13,345
Thanh Thanh Cong – Bien Hoa Joint Stock Company	Taste of Australia 2026 – Ho Chi Minh City	1.1	10,121

(continued)

Table F1 (continued): Sponsors that supported DFAT projects or events, 2025–26

Sponsor	Project/event	Program*	Amount ($)
Australia and New Zealand Banking Group Ltd (Hong Kong)	Australia Day 2026 – Hong Kong	1.1	23,807
CPA Australia (Hong Kong)	Australia Day 2026 – Hong Kong	1.1	23,418
Goodman Asia Limited	Australia Day 2026 – Hong Kong	1.1	23,558
QBE Hong Kong and Shanghai Insurance Limited	Australia Day 2026 – Hong Kong	1.1	23,602
Leighton Contractors (Asia) Limited	Australia Day 2026 – Hong Kong	1.1	23,528
Tourism Australia	Australia Day 2026 – Hong Kong	1.1	11,717
Rio Tinto	Commemoration of the 40th anniversary of the handback of Uluṟu-Kata Tjuṯa	1.1	30,725
Voyages Indigenous Tourism Australia Pty Ltd	Commemoration of the 40th anniversary of the handback of Uluṟu-Kata Tjuṯa	1.1	10,183
Woodside Energy UK Limited	Australia Day 2026 – London	1.1	29,615
Aleatica S.A.B. de C.V.	Gala event celebrating 60 years of diplomatic relations between Australia and Mexico	1.1	43,065
Macquarie Services Mexico S.A. de C.V.	Gala event celebrating 60 years of diplomatic relations between Australia and Mexico	1.1	42,445
SuKarne Agroindustrial S.A. de C.V.	Gala event celebrating 60 years of diplomatic relations between Australia and Mexico	1.1	12,500
Woodside Petróleo Operaciones de México	Gala event celebrating 60 years of diplomatic relations between Australia and Mexico	1.1	41,530
Sekuro Operations Incorporated	Philippines–Australia Friendship Day 2026 and 80 years of diplomatic relations between Australia and the Philippines	1.1	11,673
Australian Migration Specialist Consulting Services Inc (AMS Global)	Philippines–Australia Friendship Day 2026 and 80 years of diplomatic relations between Australia and the Philippines	1.1	11,592
Anko JV Company Inc	Philippines–Australia Friendship Day 2026 and 80 years of diplomatic relations between Australia and the Philippines	1.1	19,740
Fortescue Global Asset Management LLC	Australia at The Met gala event – New York City	1.1	166,839
PMY Group Pty Ltd	Australia at The Met gala event – New York City	1.1	22,405

(continued)

Table F1 (continued): Sponsors that supported DFAT projects or events, 2025–26

Sponsor	Project/event	Program*	Amount ($)
Commonwealth Bank of Australia	Australia at The Met gala event – New York City	1.1	45,174
Tourism Australia	Australia at The Met gala event – New York City	1.1	20,744
SIMS Limited	Australia at The Met gala event – New York City	1.1	43,397
Qantas Airways Limited	Aussie Pride NYC 2026	1.1	10,919
Cochlear Morocco	Australia Day 2026 and 50th anniversary of diplomatic relations between Australia and Morocco	1.1	13,860
JESA	Australia Day 2026 and 50th anniversary of diplomatic relations between Australia and Morocco	1.1	13,262
Ausenco	Australia Day 2026 – Santiago	1.1	10,276
South32 Limited	Australia Day 2026 – Santiago	1.1	10,230
Orica Chile S.A.	Australia Day 2026 – Santiago	1.1	10,230
BHP Chile Inc	Australia Day 2026 – Santiago	1.1	20,598
Murdoch Singapore Pte Ltd	G'day by the Bay 2026 – Singapore	1.1	17,720
Curtin Education Centre Pte Ltd	G'day by the Bay 2026 – Singapore	1.1	23,627
Lendlease Investment Management	G'day by the Bay 2026 – Singapore	1.1	17,720
Rio Tinto Singapore Holdings Pte Ltd	G'day by the Bay 2026 – Singapore	1.1	23,627
Singtel Telecommunications Limited	G'day by the Bay 2026 – Singapore	1.1	23,466
Newcastle Australia Institute of Higher Education Singapore	G'day by the Bay 2026 – Singapore	1.1	17,401
Aurecon Australasia Pty Ltd	G'day by the Bay 2026 – Singapore	1.1	11,601
BHP Marketing Asia Pte Ltd	G'day by the Bay 2026 – Singapore	1.1	17,381

(continued)

Table F1 (continued): Sponsors that supported DFAT projects or events, 2025–26

Sponsor	Project/event	Program*	Amount ($)
Australian International School Pte Ltd	G'day by the Bay 2026 – Singapore	1.1	23,250
Tourism Australia	G'day by the Bay 2026 – Singapore	1.1	17,172
James Cook University	G'day by the Bay 2026 – Singapore	1.1	22,178
Tourism Australia	Australia Day in Spring 2026 – Tokyo	1.1	13,230
Australia and New Zealand Banking Group Limited	Australia Day in Spring 2026 – Tokyo	1.1	12,758
National Australia Bank Limited	Australia Day in Spring 2026 – Tokyo	1.1	12,758
INPEX Corporation	Australia Day in Spring 2026 – Tokyo	1.1	12,528
BHP Marketing Asia Pte Ltd	Australia Day in Spring 2026 – Tokyo	1.1	12,177
Macquarie Capital Securities (Japan) Limited	Australia Day in Spring 2026 – Tokyo	1.1	12,393
Chevron Corporation	Australia Day in Spring 2026 – Tokyo	1.1	12,420
Telstra Japan K.K.	Australia Day in Spring 2026 – Tokyo	1.1	12,420
Orica USA Inc.	2026 Australia Day Gala Awards – Washington	1.1	36,496
BHP Minerals Service Company	2026 Australia Day Gala Awards – Washington	1.1	144,676
BlueScope Steel Limited	2026 Australia Day Gala Awards – Washington	1.1	74,383
Macquarie Global Services (USA) LLC	2026 Australian Superannuation Investment Summit – United States	1.1	351,518
Aurecon	2026 Trans-Tasman Dinner – Wellington	1.1	12,326

* Refers to the relevant program in the DFAT Portfolio Budget Statements 2025–26.

Appendix G: Summary of the overseas network

At 30 June 2026, the Australian Government's overseas network comprised 123 posts in 85 countries of resident accreditation, including 9 Austrade-managed posts led by consuls-general providing consular services (see Table G1 and the network map on pages iv–v). These figures do not include the:

- 'pop-up' Australian Embassy in Tallinn, Estonia, which only physically opens for short periods and is accredited with a non-resident ambassador
- Interim Mission on Afghanistan, operating from the Australian Embassy in Doha, Qatar
- Australian Embassy to Iran in Tehran, where operations are currently suspended.

During 2025–26, the department suspended operations in Ramallah, and re-established co-location arrangements with New Zealand in Cook Islands and Niue, with Canada in Laos, and with the United Kingdom in Indonesia.

As part of the Canada–Australia Consular Services Sharing Agreement, 16 Canadian missions provided consular services to Australians in 19 locations during the reporting period. In turn, 17 Australian missions provided consular services to Canadians in 22 locations.

As at 30 June 2026, Australia had 50 consulates headed by honorary consuls, including 2 managed by Austrade (Table G2). A total of 49 consulates headed by honorary consuls were operational, with the position in Antananarivo, Madagascar, vacant.

More information about our overseas network is available on the department's website at dfat.gov.au/about-us/our-locations/missions/our-embassies-and-consulates-overseas, and the Smartraveller website, smartraveller.gov.au.

Table G1: Australian Government overseas network (DFAT and Austrade posts), at 30 June 2026

Location	City	Type
Argentina	Buenos Aires	Embassy
Austria	Vienna	Embassy and Permanent Mission to the United Nations
Bangladesh	Dhaka	High Commission
Belgium	Brussels	Embassy and Mission to the European Union
Brazil	Brasilia	Embassy
	São Paulo	Consulate-General*
Brunei Darussalam	Bandar Seri Begawan	High Commission
Cambodia	Phnom Penh	Embassy

(continued)

Table G1 (continued): Australian Government overseas network (DFAT and Austrade posts), at 30 June 2026

Location	City	Type
Canada	Ottawa	High Commission
	Toronto	Consulate-General*
Chile	Santiago De Chile	Embassy
China	Beijing	Embassy
	Chengdu	Consulate-General
	Guangzhou	Consulate-General
	Hong Kong	Consulate-General
	Shanghai	Consulate-General
Colombia	Bogotá	Embassy
Cook Islands	Rarotonga	High Commission
Croatia	Zagreb	Embassy
Cyprus	Nicosia	High Commission
Denmark	Copenhagen	Embassy
Egypt	Cairo	Embassy
Ethiopia	Addis Ababa	Embassy
Federated States of Micronesia	Pohnpei	Embassy
Fiji	Suva	High Commission
France	Paris	Embassy and Permanent Delegation to UNESCO
	Paris	Delegation to the OECD
French Polynesia (France)	Papeete	Consulate-General
Germany	Berlin	Embassy
	Frankfurt	Consulate-General*
Ghana	Accra	High Commission
Greece	Athens	Embassy
India	New Delhi	High Commission
	Bengaluru	Consulate-General
	Chennai	Consulate-General
	Kolkata	Consulate-General
	Mumbai	Consulate-General

(continued)

Table G1 (continued): Australian Government overseas network (DFAT and Austrade posts), at 30 June 2026

Location	City	Type
Indonesia	Jakarta	Embassy
	Jakarta	Mission to ASEAN
	Bali (Denpasar)	Consulate-General
	Makassar	Consulate-General
	Surabaya	Consulate-General
Iraq	Baghdad	Embassy
Ireland	Dublin	Embassy
Israel	Tel Aviv	Embassy
Italy	Rome	Embassy and Permanent Mission to the FAO
	Milan	Consulate-General*
Japan	Tokyo	Embassy
	Osaka	Consulate-General*
Jordan	Amman	Embassy
Kenya	Nairobi	High Commission
Kiribati	Tarawa	High Commission
Korea, Republic of	Seoul	Embassy
Kuwait	Kuwait City	Embassy
Laos	Vientiane	Embassy
Lebanon	Beirut	Embassy
Malaysia	Kuala Lumpur	High Commission
Maldives	Malé	High Commission
Malta	Malta	High Commission
Marshall Islands	Majuro	Embassy
Mauritius	Port Louis	High Commission
Mexico	Mexico City	Embassy
Mongolia	Ulaanbaatar	Embassy
Morocco	Rabat	Embassy
Myanmar	Yangon	Embassy
Naoero	Naoero	High Commission
Nepal	Kathmandu	Embassy

(continued)

Table G1 (continued): Australian Government overseas network (DFAT and Austrade posts), at 30 June 2026

Location	City	Type
Netherlands	The Hague	Embassy
New Caledonia (France)	Noumea	Consulate-General
New Zealand	Wellington	High Commission
	Auckland	Consulate-General*
Nigeria	Abuja	High Commission
Niue	Alofi	High Commission
Pakistan	Islamabad	High Commission
Palau	Koror	Embassy
Palestine	Ramallah	Australian Representative Office
Papua New Guinea	Port Moresby	High Commission
	Lae	Consulate-General
Peru	Lima	Embassy
Philippines	Manila	Embassy
Poland	Warsaw	Embassy
Portugal	Lisbon	Embassy
Qatar	Doha	Embassy
Russia	Moscow	Embassy
Samoa	Apia	High Commission
Saudi Arabia	Riyadh	Embassy
Serbia	Belgrade	Embassy
Singapore	Singapore	High Commission
Solomon Islands	Honiara	High Commission
South Africa	Pretoria	High Commission
Spain	Madrid	Embassy
Sri Lanka	Colombo	High Commission
Sweden	Stockholm	Embassy
Switzerland	Bern	Embassy
	Geneva	Permanent Mission to the United Nations
	Geneva	Permanent Mission to the WTO and Consulate-General
Taiwan	Taipei	Australian Representative Office

(continued)

Table G1 (continued): Australian Government overseas network (DFAT and Austrade posts), at 30 June 2026

Location	City	Type
Thailand	Bangkok	Embassy and Permanent Mission to ESCAP
	Phuket	Consulate-General
Timor-Leste	Dili	Embassy
Tonga	Nuku'alofa	High Commission
Trinidad and Tobago	Port of Spain	High Commission
Türkiye	Ankara	Embassy
	Çanakkale	Consulate
	Istanbul	Consulate-General
Tuvalu	Funafuti	High Commission
Ukraine	Kyiv	Embassy
United Arab Emirates	Abu Dhabi	Embassy
	Dubai	Consulate-General*
United Kingdom	London	High Commission
United States	Washington DC	Embassy
	Chicago	Consulate-General
	Honolulu	Consulate-General
	Houston	Consulate-General*
	Los Angeles	Consulate-General
	New York	Consulate-General
	New York	Permanent Mission to the United Nations
	San Francisco	Consulate-General*
Vanuatu	Port Vila	High Commission
Vatican City	Vatican City	Embassy to the Holy See
Vietnam	Hanoi	Embassy
	Ho Chi Minh City	Consulate-General
Zimbabwe	Harare	Embassy

* Posts managed by Austrade and providing consular services.

Notes

In Ramallah, the Australian Government maintains the Australian Representative Office. During 2025–26, the department suspended operations in Ramallah, with operations remaining suspended at 30 June 2026.

In Taipei, the Australian Office represents Australian interests in Taiwan in the absence of formal relations.

Does not include the 'pop-up' Embassy in Tallinn, Estonia, that only physically opens for short periods – this mission is accredited with a non-resident ambassador; the Interim Mission on Afghanistan, operating from the Australian Embassy in Doha, Qatar; or the Australian Embassy to Iran in Tehran, where operations are currently suspended.

Table G2: Consulates headed by honorary consuls, at 30 June 2026

Region	Country	City	Responsible post
Africa	Angola	Luanda	Pretoria
	Botswana	Gaborone	Pretoria
	Cameroon	Yaoundé	Abuja
	Madagascar	Antananarivo	Port Louis
	Malawi	Lilongwe	Harare
	Mozambique	Maputo	Pretoria
	Namibia	Windhoek	Pretoria
	Nigeria	Lagos	Abuja
	Tanzania	Dar es Salaam	Nairobi
	Uganda	Kampala	Nairobi
	Zambia	Lusaka	Harare
Asia	Kazakhstan	Almaty	Moscow
	Malaysia	Kota Kinabalu	Kuala Lumpur
	Malaysia	Kuching	Kuala Lumpur
	Malaysia	Penang	Kuala Lumpur
	Pakistan	Karachi	Islamabad
	Pakistan	Lahore	Islamabad
Caribbean	Bahamas	Nassau	Port of Spain
	Barbados	St James / Bridgetown	Port of Spain
	Jamaica	Kingston	Port of Spain
Central/South America	Bolivia	La Paz	Lima
	Brazil	Rio de Janeiro	Brasilia
	Costa Rica	San José	Mexico City
	Ecuador	Guayaquil	Santiago
	El Salvador	San Salvador	Mexico City
	Guatemala	Guatemala City	Mexico City
	Honduras	Tegucigalpa	Mexico City
	Mexico	Cancún	Mexico City
	Panama	Panama City	Mexico City
	Paraguay	Asunción	Buenos Aires
	Peru	Cusco	Lima
	Uruguay	Montevideo	Buenos Aires

(continued)

Table G2 (continued): Consulates headed by honorary consuls, at 30 June 2026

Region	Country	City	Responsible post
Europe	Bosnia-Herzegovina	Sarajevo	Vienna
	Bulgaria	Sofia	Athens
	Czech Republic	Prague*	Warsaw
	Estonia	Tallinn	Stockholm
	Finland	Helsinki	Stockholm
	Hungary	Budapest	Vienna
	Latvia	Riga	Stockholm
	Lithuania	Vilnius	Warsaw
	North Macedonia	Skopje	Belgrade
	Romania	Bucharest	Athens
	Russia	St Petersburg	Moscow
	Slovenia	Ljubljana	Vienna
Middle East	Oman	Muscat	Riyadh
	Saudi Arabia	Jeddah	Riyadh
North America	Canada	Vancouver*	Ottawa
	United States	Denver	Los Angeles
	United States	Miami	Washington
	United States	Phoenix	Los Angeles

* Austrade-managed consulate.

Note: The honorary consul position in Antananarivo, Madagascar, was vacant at 30 June 2026.

Appendix H: Ministerial acting arrangements

Table H1 shows acting arrangements for the Minister for Foreign Affairs, the Minister for Trade and Tourism, the Minister for Pacific Island Affairs and the Minister for International Development during 2025–26. Acting arrangements are not required for assistant ministers.

Table H1: Ministerial acting arrangements in the Foreign Affairs and Trade portfolio, 2025–26

Minister	Start date	End date	Acting minister
Senator the Hon Penny Wong, Minister for Foreign Affairs	30 June 2025	4 July 2025	The Hon Tony Burke MP
	9 July 2025	12 July 2025	The Hon Dr Jim Chalmers MP
	13 July 2025	20 July 2025	The Hon Tony Burke MP
	12 August 2025	14 August 2025	Senator the Hon Katy Gallagher
	18 August 2025	21 August 2025	Senator the Hon Tim Ayres
	4 September 2025	6 September 2025	The Hon Mark Butler MP
	19 September 2025	27 September 2025	Senator the Hon Katy Gallagher
	27 September 2025	6 October 2025	Senator the Hon Tim Ayres
	29 October 2025	31 October 2025	Senator the Hon Murray Watt
	19 November 2025	21 November 2025	The Hon Mark Butler MP
	24 December 2025	4 January 2026	Senator the Hon Tim Ayres
	4 January 2026	11 January 2026	Senator the Hon Murray Watt
	5 February 2026	7 February 2026	Senator the Hon Murray Watt
	24 February 2026	26 February 2026	Senator the Hon Murray Watt
	14 April 2026	18 April 2026	Senator the Hon Tim Ayres
	27 April 2026	1 May 2026	Senator the Hon Murray Watt
	5 May 2026	7 May 2026	Senator the Hon Tim Ayres
	25 May 2026	27 May 2026	The Hon Mark Butler MP
	7 June 2026	13 June 2026	Senator the Hon Murray Watt
Senator the Hon Don Farrell, Minister for Trade and Tourism	23 September 2025	25 September 2025	The Hon Amanda Rishworth MP
	26 September 2025	26 September 2025	Senator the Hon Tim Ayres
	4 November 2025	7 November 2025	The Hon Amanda Rishworth MP
	7 December 2025	10 December 2025	The Hon Amanda Rishworth MP
	23 January 2026	28 January 2026	The Hon Amanda Rishworth MP
	10 February 2026	14 February 2026	The Hon Amanda Rishworth MP
	24 February 2026	1 March 2026	The Hon Amanda Rishworth MP
	16 April 2026	18 April 2026	The Hon Amanda Rishworth MP
	18 May 2026	24 May 2026	The Hon Amanda Rishworth MP
	1 June 2026	6 June 2026	The Hon Amanda Rishworth MP

(continued)

Table H1 (continued): Ministerial acting arrangements in the Foreign Affairs and Trade portfolio, 2025–26

Minister	Start date	End date	Acting minister
The Hon Pat Conroy MP, Minister for Pacific Island Affairs	14 July 2025	20 July 2025	The Hon Matt Keogh MP
	12 August 2025	13 August 2025	The Hon Matt Keogh MP
	15 September 2025	17 September 2025	The Hon Matt Keogh MP
	30 September 2025	4 October 2025	Senator the Hon Tim Ayres
	11 October 2025	17 October 2025	The Hon Matt Keogh MP
	25 December 2025	18 January 2026	The Hon Richard Marles MP
	21 February 2026	28 February 2026	The Hon Matt Keogh MP
	6 April 2026	12 April 2026	The Hon Matt Keogh MP
	5 May 2026	7 May 2026	The Hon Tony Burke MP
The Hon Dr Anne Aly MP, Minister for International Development	26 June 2025	4 July 2025	Senator the Hon Tim Ayres (International Development)
			Senator the Hon Katy Gallagher (Small Business)
			The Hon Tony Burke MP (Multicultural Affairs)
	8 July 2025	13 July 2025	The Hon Dr Jim Chalmers MP (Small Business)
			The Hon Pat Conroy MP (International Development)
			The Hon Tony Burke MP (Multicultural Affairs)
	3 August 2025	8 August 2025	The Hon Tony Burke MP
	13 October 2025	18 October 2025	The Hon Mark Butler MP
	30 October 2025	6 November 2025	The Hon Tony Burke MP
	26 December 2025	18 January 2026	The Hon Tanya Plibersek MP

Abbreviations and acronyms

AASB	Australian Accounting Standards Board
ABF	Australian Border Force
AFP	Australian Federal Police
AI	artificial intelligence
AIFFP	Australian Infrastructure Financing Facility for the Pacific
AI-TIAF	Australia–India Trade and Investment Accelerator Fund
ANAO	Australian National Audit Office
APEC	Asia-Pacific Economic Cooperation
APO	Australian Passport Office
APS	Australian Public Service
ARC	Audit and Risk Committee
ASEAN	Association of Southeast Asian Nations
ASNO	Australian Safeguards and Non-Proliferation Office
ASO	Australian Sanctions Office
AUKUS	Australia – United Kingdom – United States [security partnership]
CAIR	Centre for Australia–India Relations
CAP	crisis action plan
CBA	Commonwealth Bank of Australia
CEPA	Comprehensive Economic Partnership Agreement
COP	Conference of the Parties
CPTPP	Comprehensive and Progressive Agreement for Trans-Pacific Partnership
DFAT	Department of Foreign Affairs and Trade
DPRK	Democratic People's Republic of Korea
EFA	Export Finance Australia
EL	Executive Level
ESCAP	Economic and Social Commission for Asia and the Pacific

EU	European Union
FAO	Food and Agriculture Organization
FIMR	final investment monitoring report
FOI	freedom of information
FRSC	Financial Reporting Subcommittee
FTA	free trade agreement
FTE	full-time equivalent
GPJR Act	*Government Procurement (Judicial Review) Act 2018*
GST	goods and services tax
HIMR	humanitarian investment monitoring report
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
ICT	information and communications technology
IDA	International Development Association
IMO	International Maritime Organization
IMR	investment monitoring report
IPEF	Indo-Pacific Economic Framework
JPO	Junior Professional Officer
JSCFADT	Joint Standing Committee on Foreign Affairs, Defence and Trade
KMP	key management personnel
MDB	multilateral development bank
MPP	Multilateral Placements Program
NCP	New Colombo Plan
NFACR	National Foundation for Australia-China Relations
NIAA	National Indigenous Australians Agency
NPT	Treaty on the Non-Proliferation of Nuclear Weapons (Non-Proliferation Treaty)
NRL	National Rugby League
ODA	official development assistance

OECD	Organisation for Economic Co-operation and Development
OPO	Overseas Property Office
ORCA	Overseas Resilience to Cyber Activities
PBS	portfolio budget statements
PEV	Pacific Engagement Visa
PGPA Act	*Public Governance, Performance and Accountability Act 2013*
PGPA Rule	Public Governance, Performance and Accountability Rule 2014
PID Act	*Public Interest Disclosure Act 2013*
PNG	Papua New Guinea
PRSC	Performance Reporting Subcommittee
PSEAH	protection from sexual exploitation, abuse and harassment
RAP	Reconciliation Action Plan
RBA	Reserve Bank of Australia
SEAH	sexual exploitation, abuse and harassment
SES	Senior Executive Service
SFO	Staff and Family Support Office
SME	small and medium-sized enterprise
UAE	United Arab Emirates
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNGA	United Nations General Assembly
UNSC	United Nations Security Council
UPU	Universal Postal Union
WHS	work health and safety
WHS Act	*Work Health and Safety Act 2011*
WIPO	World Intellectual Property Organization
WTO	World Trade Organization

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List of requirements

The table below lists annual report requirements in the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule), and provides page references for the relevant content in this report.

PGPA Rule reference	Description	Requirement	Page in report
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 PGPA Act and any enabling legislation that specifies additional requirements in relation to the annual report	Mandatory	vi
17AD(h)	**Aids to access**		
17AJ(a)	Table of contents	Mandatory	ii–iii
17AJ(b)	Alphabetical index	Mandatory	277–296
17AJ(c)	Abbreviations and acronyms	Mandatory	264–266
17AJ(d)	List of requirements	Mandatory	270–276
17AJ(e)	Details of contact officer	Mandatory	i
17AJ(f)	Entity's website address	Mandatory	i
17AJ(g)	Electronic address of report	Mandatory	i
17AD(a)	**Review by accountable authority**		
17AD(a)	A review by the accountable authority of the entity	Mandatory	2–12
17AD(b)	**Overview of the entity**		
17AE(1)(a)(i)	A description of the role and functions of the entity	Mandatory	13
17AE(1)(a)(ii)	A description of the organisational structure of the entity	Mandatory	14
17AE(1)(a)(iii)	A description of the outcomes and programs administered by the entity	Mandatory	13, 16, 18
17AE(1)(a)(iv)	A description of the purposes of the entity as included in corporate plan	Mandatory	16, 18
17AE(1)(aa)(i)	Name of the accountable authority or each member of the accountable authority	Mandatory	13
17AE(1)(aa)(ii)	Position title of the accountable authority or each member of the accountable authority	Mandatory	13
17AE(1)(aa)(iii)	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory	13, 214

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PGPA Rule reference	Description	Requirement	Page in report
17AE(1)(b)	An outline of the structure of the portfolio of the entity	Portfolio departments – mandatory	13–15
17AE(2)	Where the outcomes and programs administered by the entity differ from any portfolio budget statements, portfolio additional estimates statements or other portfolio estimates statements that were 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**		
	Annual performance statements		
17AD(c)(i); 16F	Annual performance statements in accordance with paragraph 39(1)(b) of the PGPA Act and section 16F of the PGPA Rule	Mandatory	19–97
17AD(c)(ii)	**Report on financial performance**		
17AF(1)(a)	A discussion and analysis of the entity's financial performance	Mandatory	172–175
17AF(1)(b)	A table summarising the total resources and total payments of the entity	Mandatory	176–180
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**		
	Corporate governance		
17AG(2)(a)	Information on compliance with section 10 of the PGPA Rule (fraud and corruption systems)	Mandatory	vi, 187
17AG(2)(b)(i)	A certification by accountable authority that fraud and corruption risk assessments and fraud and corruption control plans have been prepared	Mandatory	vi
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 and corruption that meet the specific needs of the entity are in place	Mandatory	vi
17AG(2)(b)(iii)	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud and corruption relating to the entity	Mandatory	vi
17AG(2)(c)	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance	Mandatory	182–183

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PGPA Rule reference	Description	Requirement	Page in report
17AG(2)(d) – (e)	A statement of significant issues reported to minister under paragraph 19(1)(e) of the PGPA Act that relates to non-compliance with finance law and action taken to remedy non-compliance	If applicable, mandatory	187
	Audit committee		
17AG(2A)(a)	A direct electronic address of the charter determining the functions of the entity's audit committee	Mandatory	188
17AG(2A)(b)	The name of each member of the entity's audit committee	Mandatory	188–190
17AG(2A)(c)	The qualifications, knowledge, skills or experience of each member of the entity's audit committee	Mandatory	188–190
17AG(2A)(d)	Information about the attendance of each member of the entity's audit committee at committee meetings	Mandatory	188–190
17AG(2A)(e)	The remuneration of each member of the entity's audit committee	Mandatory	188–190
	External scrutiny		
17AG(3)	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny	Mandatory	191–192
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	191
17AG(3)(b)	Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the PGPA Act), a parliamentary committee, or the Commonwealth Ombudsman	If applicable, mandatory	192
17AG(3)(c)	Information on any capability reviews on the entity that were released during the period	If applicable, mandatory	n.a.
	Management of human resources		
17AG(4)(a)	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives	Mandatory	193–196
17AG(4)(aa)	Statistics on the entity's employees on an ongoing and non-ongoing basis, including statistics on the following: • full-time employees • part-time employees • gender • staff location	Mandatory	198–201

(continued)

PGPA Rule reference	Description	Requirement	Page in report
17AG(4)(b)	Statistics on the entity's APS employees on an ongoing and non-ongoing basis, including statistics on the following: • staffing classification level • full-time employees • part-time employees • gender • staff location • employees who identify as Indigenous	Mandatory	202–211
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 *Public Service Act 1999*	Mandatory	196–197
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	196
17AG(4)(c)(ii)	The salary ranges available for APS employees by classification level	Mandatory	212
17AG(4)(c)(iii)	A description of non-salary benefits provided to employees	Mandatory	197
17AG(4)(d)(i)	Information on the number of employees at each classification level who received performance pay	If applicable, mandatory	212
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.
	Asset management		
17AG(5)	An assessment of effectiveness of asset management where asset management is a significant part of the entity's activities	If applicable, mandatory	222
	Purchasing		
17AG(6)	An assessment of entity performance against the Commonwealth Procurement Rules	Mandatory	222–223
	Reportable consultancy contracts		
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	224

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PGPA Rule reference	Description	Requirement	Page in report
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	224
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	225
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	225
	Reportable non-consultancy contracts		
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 all 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	225
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	226
17AD(daa)	**Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts**		
17AGA	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts	Mandatory	224–226
	Australian National Audit Office access clauses		
17AG(8)	If an entity entered into a contract with a value of more than $100,000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract	If applicable, mandatory	227

(continued)

PGPA Rule reference	Description	Requirement	Page in report
	Exempt contracts		
17AG(9)	If an entity entered into a contract or there is a standing offer with a value greater than $10,000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters	If applicable, mandatory	227
	Small business		
17AG(10)(a)	A statement that '[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and medium-sized enterprise (SME) and small enterprise participation statistics are available on the Department of Finance's website.'	Mandatory	227
17AG(10)(b)	An outline of the ways in which the procurement practices of the entity support small and medium-sized enterprises	Mandatory	227
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. Further information on payment times can be found at [entity web address].'	If applicable, mandatory	227
	Financial statements		
17AD(e)	Inclusion of the annual financial statements in accordance with subsection 43(4) of the PGPA Act	Mandatory	98–171
	Executive remuneration		
17AD(da)	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2–3 of the PGPA Rule	Mandatory	213–221
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	229
17AH(1)(a)(ii)	If the entity did not conduct advertising campaigns, a statement to that effect	If applicable, mandatory	n.a.

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PGPA Rule reference	Description	Requirement	Page in report
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	230
17AH(1)(c)	Outline of mechanisms of disability reporting, including reference to website for further information	Mandatory	230, 244–246
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	230
17AH(1)(e)	Correction of material errors in previous annual report	If applicable, mandatory	231–233
17AH(2)	Information required by other legislation	Mandatory	235–239

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