

Salary range

In 2024–25, salaries for our employees ranged from \$65,976 (APS2) to \$327,597 (SES Band 2).

Table 1: Salary range by classification, as at 30 June 2025

Classification*	Minimum (\$)	Maximum (\$)
APS1	54,516	59,673
APS2	61,133	67,761
APS3	69,527	75,117
APS4	77,931	84,223
APS5	86,882	94,673
APS6	95,804	112,517
EL1	124,015	137,475
EL2	143,870	170,540
SES (all bands)	228,825	327,597

* There were no employees at the APS1 level, and the SES salary range is based on actual salaries of SES employees, as at 30 June 2025.

Executive remuneration

The categories of officials covered by the disclosures include key management personnel, senior executives and other highly paid staff.

The CEO’s remuneration is determined by the Remuneration Tribunal (Remuneration and Allowances for Holders of Full-time Public Office) Determination.

All other SES staff are covered by agency determinations, which are determined by the CEO under subsection 24(1) of the *Public Service Act 1999*, in accordance with the DTA’s SES Remuneration and Performance Policy. This policy is designed to promote and foster a culture of high performance, collaboration, innovation and respect through actions and behaviours, and provide a competitive salary for SES employees.

We monitor and evaluate the competitiveness of SES remuneration annually through the results of the APS Remuneration Report.

Governance arrangements for SES remuneration and salary movements are determined by the CEO during the employee’s annual review process and at the end of the performance cycle each year, as appropriate.

See [Appendix C: Executive remuneration](#) for details.

Environmental sustainability and performance

We aim to minimise the impact of our day-to-day operations on the environment and support the principles of sustainable development in the *Environment Protection and Biodiversity Conservation Act 1999*. We employ a range of practical strategies to manage waste and be energy efficient, including:

- minimising the use of non-renewable resources
- adhering to a sustainable purchasing strategy when procuring high-use office supplies, as well as exclusively using 100% carbon-neutral and recyclable print paper
- using recycling bins – one for every 20 staff members
- using recycling programs for printer toner cartridges, batteries and felt pens
- strategies to reduce power consumption, including using motion sensor lighting that switches off automatically after prolonged periods of inactivity.

Our Canberra office recognises the Australian Government's Green Lease Schedule guidelines, and both our Canberra and Sydney offices hold a 5-star rating according to the National Australian Built Environment Rating System (NABERS).

APS Net Zero emissions by 2030

APS Net Zero 2030 is the government's policy for the APS to reduce its greenhouse gas emissions to net zero by 2030, and transparently report on its emissions. As part of the Net Zero in Government Operations Strategy and the reporting requirements under section 516A of the *Environment Protection and Biodiversity Conservation Act 1999*, non-corporate Commonwealth entities, corporate Commonwealth entities and Commonwealth companies are required to report on their operational greenhouse gas emissions.

Our greenhouse gas emissions inventory and electricity greenhouse gas emissions are shown in tables 2 and 3. The greenhouse gas emissions reported are calculated on the basis of carbon dioxide equivalent (CO₂-e) and in line with the Australian Government Emissions Reporting Framework. This is consistent with a Whole-of-Australian Government approach, outlined in the Net Zero in Government Operations Strategy, and Commonwealth Climate Disclosure requirements.

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

Reporting on refrigerants is being phased in over time as emissions reporting matures.

Table 2: 2024–25 DTA greenhouse gas emissions inventory – location-based method

Emission source	Scope 1 t CO ₂ -e	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e
Electricity (location-based approach)	n/a	177.27	10.74	188.01
Natural gas	-	n/a	-	-
Solid waste*	-	n/a	-	-
Refrigerants†	-	n/a	n/a	-
Fleet and other vehicles	-	n/a	-	-
Domestic commercial flights	-	n/a	118.02	118.02
Domestic car hire‡	n/a	n/a	0.02	0.02
Domestic travel accommodation	n/a	n/a	44.70	44.70
Other energy	-	n/a	-	-
Total t CO₂-e	-	177.27	173.48	350.75

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

CO₂-e = carbon dioxide equivalent.

n/a = not applicable

* Solid waste data was unable to be sourced for 2024–25.

† Reporting on refrigerants is being phased in over time as emissions reporting matures and is an optional source in 2024–25 emissions reporting.

‡ Emissions from hire cars for 2024–25 may be incomplete due to a lack of robust data. The quality of data is expected to improve over time as emissions reporting matures.

Table 3: 2024–25 DTA electricity greenhouse gas emissions

Emission Source	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e	Electricity kWh
Electricity (location-based approach)	177.27	10.74	188.01	268,591.03
Market-based electricity emissions	41.59	5.65	47.23	51,340.79
Total renewable electricity consumed	n/a	n/a	n/a	217,250.24
<i>Renewable Power Percentage¹</i>	n/a	n/a	n/a	48,870.14
<i>Jurisdictional Renewable Power Percentage^{2, 3}</i>	n/a	n/a	n/a	168,380.10
<i>GreenPower²</i>	n/a	n/a	n/a	-
<i>Large-scale generation certificates²</i>	n/a	n/a	n/a	-
<i>Behind the meter solar⁴</i>	n/a	n/a	n/a	-
Total renewable electricity produced	n/a	n/a	n/a	-
<i>Large-scale generation certificates²</i>	n/a	n/a	n/a	-
<i>Behind the meter solar⁴</i>	n/a	n/a	n/a	-

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

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

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

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

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

During 2024–25, the DTA was responsible for recorded carbon emissions amounting to 350.75 tonnes of CO₂ equivalent using the location-based method.

Our Scope 2 emissions fully relate to our electricity consumption. We are actively seeking to implement further eco-friendly and low power consumption strategies and find sustainable pathways to reduce our carbon emissions originating from electricity consumption.

Our Scope 2 electricity consumption emissions increased by 14% to 177.27t CO₂-e compared to 155.15t CO₂-e in 2023–24. This increase relates to an increase in the number of DTA employees in 2024–25 leading to a higher usage of our office locations. It is a positive sign that the increase in office-based employees in 2024–25 (22% increase in ASL) is proportionately higher than the 14% increase in electricity emissions, indicating that our power consumption strategies are making a difference while we advance in realising our mission.

Our Scope 3 emissions relate mostly to travel and accommodation. We will continue to adopt alternative modes of travel and embed virtual meeting facilities to ensure our Scope 3 emissions contribute to the APS Net Zero 2030 policy.

Further, with offset purchasing now available as an option when booking flights, it could serve as an effective strategy to offset any residual emissions related to air travel.

Our strategies have already provided a promising trend in 2024–25, with Scope 3 emissions relating to travel and accommodation of 162.74t CO₂-e being materially consistent with 2023–24 (159.93t CO₂-e), despite the increase in employee numbers in 2024–25.

Freedom of information

Entities subject to the *Freedom of Information Act 1982* (FOI Act) are required to publish information to the public as part of the Information Publication Scheme (IPS) under Part II of the FOI Act.

During 2024–25, we received 23 requests for access to documents pursuant to the FOI Act. Information released in response to FOI Act requests is published in accordance with IPS requirements and is accessible on the Freedom of Information Disclosure Log page at: www.dta.gov.au.

Other information we publish on our website in accordance with IPS requirements includes:

- who we are, including key people and our Enterprise Agreement
- what we do, including what we are aiming to achieve
- our reports to parliament, including our annual reports
- contact details for FOI requests
- information we have given to members of the public when they've made an FOI request
- a plan for how we intend to publish the required information.

Part 4: Financial performance

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Financial performance overview

The DTA’s primary source of operating revenue is departmental appropriation from the Australian Government. In addition, the DTA receives revenue through the ICT Coordinated Procurement Special Account, which operates the centralised ICT procurement for the Australian Government.

In 2024–25, the DTA recorded an operating surplus of \$15.1 million, driven mainly by savings achieved from whole-of-government ICT procurement and revenue received from other Commonwealth agencies. This compares with a surplus of \$21.7 million in 2023–24. This was mainly driven by similar factors, but with a budget underspend due to the lower ASL figure in 2023–24.

The DTA’s statement of financial position at 30 June 2025 held net assets of \$119.4 million, mostly comprising of assets and liabilities associated with the ICT Coordinated Procurement Special Account. Of the \$295.1 million in assets, \$224.6 million related to the ICT Coordinated Procurement Special Account. Similarly, \$145.4 million of the DTA’s \$175.8 million in liabilities were associated with this account.

Table 4: DTA resource statement, 2024–25

	Current available appropriation for 2024–25 \$'000 (a)	Payments made for 2024–25 \$'000 (b)	Remaining balance 2024–25 \$'000 (a) – (b)
Departmental			
Annual appropriations – ordinary annual services ¹	58,208	30,122	28,086
Prior year appropriations available – ordinary annual services ²	50,880	28,454	22,426
Total departmental annual appropriations (c)	109,088	58,576	50,512
Opening balance – special accounts	335,580	335,580	-
Special account receipts	500,349	287,661	212,688
Total Special Accounts (d)	835,929	623,241	212,688
Total departmental resourcing (c+d)	945,017	681,817	263,200
Total resourcing and payments for DTA	945,017	681,817	263,200

1 Includes *Appropriation Act (No.1) 2024–25*, *Appropriation Act (No.3) 2024–25* and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.
2 Includes *Appropriation Act (No.1) 2023–24*, *Appropriation Act (No.3) 2023–24* and *Supply Act (No.3) 2022–23* prior year appropriation.

Table 5: DTA expenses for Outcome 1, 2024–25

OUTCOME 1: Support the government's digital transformation, and simplify processes, reduce costs and generate reuse opportunities, through strategic and policy leadership, advice, strategic coordination and oversight of digital and ICT investment, and management of whole-of-government digital and ICT procurement.	Budget ¹	Actual expenses	Variation
	2024–25	2024–25	2024–25
	\$'000 (a)	\$'000 (b)	\$'000 (a) – (b)
Program 1.1: The objective of this program is to provide strategic and policy leadership and investment advice as a trusted advisor on digital and ICT investment decisions through oversight to drive government digital transformation that delivers benefits to all Australians.			
Departmental expenses			
Departmental appropriation	52,590	48,828	3,762
S74 External Revenue ²	1,507	5,618	(4,111)
Special Accounts	14,886	16,915	(2,029)
Expenses not requiring appropriation in the budget year ³	171	4,159	(3,988)
Departmental total	69,154	75,520	(6,366)
Total for Program 1.1	69,154	75,520	(6,366)
Total expenses for Outcome 1	69,154	75,520	(6,366)
	Budget	Actual	
	2024–25	2024–25	
Average staffing level (number)	271	290	

1 Full-year budget, including any subsequent adjustment made to 2024–25 Budget at Additional Estimates.

2 Estimated expenses incurred in relation to receipts retained under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

3 Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, audit fees, impairment losses on financial instruments, and write-down of assets.

Purchasing and procurement

Our purchasing activities were undertaken in accordance with the PGPA Act, Commonwealth Procurement Rules and all Procurement Connected Policies, including the Indigenous Procurement Policy.

The CEO's Accountable Authority Instructions alongside our procurement policies, procedures and guidelines support these principles by providing further direction to DTA officials when conducting procurements on behalf of our agency. The Accountable Authority Instructions are based on the principles of competitive, non-discriminatory procurement processes, proper use of government resources, and making decisions in an accountable and transparent manner to achieve value-for-money outcomes.

Our centralised procurement team provides guidance and advice for DTA officials undertaking procurement activities. The team undertakes quality assurance and periodic reviews of procurement activities and related documentation, to ensure the DTA's procurement policies and practices are consistent with the Commonwealth Procurement Rules.

The DTA's annual procurement plan is available on the AusTender website (www.tenders.gov.au).

The DTA did not administer any grant programs in 2024–25.

Consultancy contracts

We engage consultants when we need specialist or technical expertise or independent research, review or assessments. We assess these engagement to ensure they provide value for money and comply with the PGPA Act and related regulations, the Commonwealth Procurement Rules, the DTA's Accountable Authority Instructions and relevant internal procedures and operational guidelines.

During 2024–25, 4 new consultancy contracts with three organisations were entered into, related to management advisory services, with a total value of \$875,231.00 (GST inclusive). The full amount of these contracts was expensed in 2024–25. The following table shows these 3 organisations receiving amounts under reportable consultancy contracts (by value of expenditure) with the DTA during 2024–25.

Table 6: Organisations receiving amounts under reportable consultancy contracts (by value of expenditure), 2024–25

Organisation	Actual 2024–25 spend (\$, GST inclusive)	Proportion of 2024–25 total non-consultancy spend (%)
SOLSTICEIT PTY LIMITED	499,400.00	57.1%
Data61	191,581.00	21.9%
PM Solutions (Australia) Pty Ltd	184,250.00	21.0%
Total	875,231.00	100.0%

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 (www.tenders.gov.au).

Non-consultancy contracts

The DTA uses non-consultancy contracts for a wide range of goods, services, and skills to support the delivery of our agency's outcome. This includes software licences, change management advice and delivery, and contracted labour hire staff.

In 2024–25, the DTA entered into 99 new non-consultancy contracts, with a total actual expenditure of \$8,760,421.09 (GST inclusive). The number of ongoing reportable non-consultancy contracts entered into during the previous reporting period was 76, with a total actual expenditure in the reporting period on those ongoing contracts of \$13,027,044.18 (GST inclusive). The following table shows the top 5 organisations receiving amounts under reportable non-consultancy contracts (by value of expenditure) with the DTA during 2024–25.

Table 7: Top 5 organisations receiving amounts under reportable non-consultancy contracts (by value of expenditure), 2024–25

Organisation	Actual 2024–25 spend (\$, GST inclusive)	Proportion of 2024–25 total non-consultancy spend (%)
11 Moore Street Pty Ltd	2,589,901.23	11.9%
CapGemini Aust Pty Ltd	1,422,834.10	6.5%
BT Automation Pty Ltd	1,386,511.71	6.4%
Australian Government Solicitor	1,372,693.52	6.3%
Maddocks	961,457.05	4.4%
Total	7,733,397.61	35.5%

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 (www.tenders.gov.au).

Publication on AusTender

In 2024–25, we published the following on the AusTender website:

- details of publicly available business opportunities with a value of \$80,000 (GST inclusive) or more
- details of all contracts awarded with a value of \$10,000 (GST inclusive) or more.

In 2024–25, we published 175 contracts and amendments above \$10,000 (GST inclusive) on the AusTender website, with 93% of these reported within 42 calendar days or less, compared to 86% in 2023–24. Of the 12 contracts and amendments not reported within 42 calendar days or less, 6 instances were outside of 91 calendar days.

By publishing on AusTender, we ensure that information is available to industry, including small and medium-sized enterprises (SMEs) while simplifying the way business interacts with government online.

Australian National Audit Office access clauses

There were no instances of contracts that precluded the Auditor-General from accessing the contractor’s premises.

Exempt contracts

No contracts in 2024–25 were exempted by the CEO from being published on AusTender on the basis that they would disclose exempt matters under the *Freedom of Information Act 1982*.

Procurement initiatives to support small business

The DTA supports small business participation in the Australian Government procurement market. SMEs and small enterprise participation statistics are available on the Department of Finance's website.

In addition, the DTA operates the BuyICT platform, including the Digital Marketplace. This initiative under the National Innovation and Science Agenda aims to make it easier for smaller businesses to compete for the government's ICT products and services.

Our procurement practices support SMEs by adopting whole-of-government solutions to simplify interactions with SMEs. This includes:

- using the standardised Commonwealth Contracting Suite for low-risk procurements valued under \$200,000 – this reduces process costs for SMEs by creating contracting consistency and simplifying liability, insurance and indemnity requirements
- implementing the Indigenous Procurement Policy, noting that many Indigenous businesses are also SMEs
- complying with the Australian Government's Supplier Pay On-Time or Pay Interest Policy.

The DTA recognises the importance of ensuring that small businesses are paid on time.

The results of the Survey of Australian Government Payments to Small Business are available on The Treasury's website.

Advertising and market research

During 2024–25, the DTA did not conduct any advertising campaigns or market research.

Legal services expenditure

Under the *Legal Services Directions 2017*, the DTA is required to report on legal services expenditure each financial year. All figures in the following table are GST exclusive.

Table 8: Legal services expenditure, 2024–25

Item	Value (\$, GST exclusive)
Total (external + internal) expenditure	2,462,739
Total internal legal services expenditure	-
Total external legal services expenditure	2,462,739
External legal services expenditure	
Total value of briefs to counsel	-
Total value of disbursements (excluding counsel)	-
Total value of professional fees paid	2,462,739
Total external legal services expenditure	2,462,739

Financial statements

Digital Transformation Agency

Financial Statements

For the period ended 30 June 2025



INDEPENDENT AUDITOR'S REPORT

To the Minister for Finance

Opinion

In my opinion, the financial statements of the Digital Transformation Agency (the Entity) for the year ended 30 June 2025:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2025 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2025 and for the year then ended:

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

Basis for opinion

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

Accountable Authority's responsibility for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

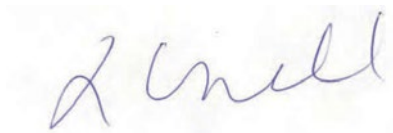
My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Australian National Audit Office



Lesa Craswell
Group Executive Director

Delegate of the Auditor-General

Canberra
21 October 2025

Digital Transformation Agency

Statement by the Chief Executive Officer and the Chief Financial Officer

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

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

Signed



Chris Fechner

Chief Executive Officer

21 October 2025

Signed



Chris Huang CA

Chief Financial Officer

21 October 2025

Digital Transformation Agency

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Digital Transformation Agency

Statement of Comprehensive Income

for the period ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	47,094	36,985	42,759
Suppliers	1.1B	24,097	23,409	21,771
Depreciation	2.2A	4,039	3,966	3,566
Impairment loss on financial instruments	2.1B	–	1,210	–
Write-down and impairment of other assets		12	109	–
Finance costs	1.1C	278	310	169
Total expenses		75,520	65,989	68,265
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	37,782	37,586	25,521
Rental income	1.2B	114	229	–
Other revenue	1.2C	109	103	–
Total own-source revenue		38,005	37,918	25,521
Gains				
Other gains	1.2D	–	68	557
Total gains		–	68	557
Total own-source income		38,005	37,986	26,078
Net cost of services		(37,515)	(28,003)	(42,187)
Revenue from Government	3.1A	52,590	49,717	51,701
Surplus attributable to the Australian Government		15,075	21,714	9,514
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		325	–	–
Total comprehensive income		15,400	21,714	9,514

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

The majority of the operating surplus is primarily attributable to the Special Account, reflecting the scale and nature of its business activities.

Digital Transformation Agency

Statement of Financial Position

as at 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	2.1A	212,932	336,575	213,808
Trade and other receivables	2.1B	57,406	51,628	72,041
Total financial assets		270,338	388,203	285,849
Non-financial assets				
Buildings ¹	2.2A	14,354	16,876	15,540
Leasehold improvements	2.2A	9,452	10,056	10,965
Plant and equipment	2.2A	332	554	273
Prepayments		649	708	413
Total non-financial assets		24,787	28,194	27,191
Total assets		295,125	416,397	313,040
LIABILITIES				
Payables				
Suppliers	2.3A	146,704	270,907	132,400
Other payables	2.3B	1,859	2,007	37,864
Total payables		148,563	272,914	170,264
Interest bearing liabilities				
Leases	2.4A	15,645	17,881	16,274
Total interest bearing liabilities		15,645	17,881	16,274
Provisions				
Employee provisions	4.1A	11,147	9,372	9,605
Other provisions	2.5A	420	57	–
Total provisions		11,567	9,429	9,605
Total liabilities		175,775	300,224	196,143
Net assets		119,350	116,173	116,897
EQUITY				
Contributed equity		(34,388)	(22,164)	(16,554)
Asset revaluation reserve		944	618	618
Retained surplus		152,794	137,719	132,833
Total equity		119,350	116,173	116,897

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

1. Right-of-use (RoU) assets are included in Buildings.

Digital Transformation Agency

Statement of Changes in Equity

for the period ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
CONTRIBUTED EQUITY				
Opening balance				
Balance carried forward from previous period		(22,164)	(15,744)	(16,554)
Adjustment for errors		–	–	–
Adjustment for changes in accounting policies		–	–	–
Opening balance		(22,164)	(15,744)	(16,554)
Opening balance		(22,164)	(15,744)	(16,554)
Comprehensive income				
Other comprehensive income		–	–	–
Total comprehensive income		–	–	–
Transactions with owners				
Distributions to owners				
Returns on capital				
Dividends		–	–	–
Return of equity - WoAG ICT savings ¹		(12,224)	(6,420)	2,734
Restructuring	6.2	–	–	–
Total transactions with owners		(12,224)	(6,420)	2,734
Transfers between equity components		–	–	–
Closing balance		(34,388)	(22,164)	(13,820)
RETAINED EARNINGS				
Opening balance				
Balance carried forward from previous period		137,719	116,005	120,585
Adjustment for errors		–	–	–
Adjustment for changes in accounting policies		–	–	–
Adjusted opening balance		137,719	116,005	120,585
Opening balance		137,719	116,005	120,585
Comprehensive income				
Surplus/(Deficit) for the period		15,075	21,714	9,514
Other comprehensive income		–	–	–
Total comprehensive income		15,075	21,714	9,514
Transfers between equity components		–	–	–
Closing balance		152,794	137,719	130,099

Statement of Changes in Equity (continued)

for the period ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
ASSET REVALUATION RESERVE				
Opening balance				
Balance carried forward from previous period		618	618	618
Adjusted opening balance		618	618	618
Opening balance		618	618	618
Comprehensive income				
Other comprehensive income		325	–	–
Total comprehensive income		325	–	–
Transfers between equity components		–	–	–
Closing balance		944	618	618
Total Equity as at 30 June		119,350	116,173	116,897

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

1. In 2025, as part of managing whole of Australian Government (WoAG) ICT procurement arrangements the Digital Transformation Agency (DTA) returned \$12.224 million in savings to the Consolidated Revenue Fund (2024: \$6.420 million).

Accounting Policy

Restructuring of Administrative Arrangements

Net assets received from or relinquished to another Government entity under a restructuring of administrative arrangements are adjusted at their net book value directly against contributed equity. Refer to Note 6.2A Restructuring.

Other Distributions to Owners

The *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR) require that distributions to owners be debited to contributed equity unless it is in the nature of a dividend.

Cash Flow Statement

for the period ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		57,826	53,954	54,501
Rendering of services		453,405	638,952	335,412
Net GST received		48,498	56,972	3,000
Total cash received		559,729	749,878	392,913
Cash used				
Employees		44,427	36,522	45,759
Suppliers		618,575	553,790	331,105
Interest payments on lease liabilities		276	310	169
Section 74 receipts transferred to OPA		5,618	5,822	(613)
Total cash used		668,896	596,444	376,420
Net cash (used by) / from operating activities		(109,167)	153,434	16,493
INVESTING ACTIVITIES				
Cash used				
Purchase of property, plant and equipment		16	474	–
Total cash used		16	474	–
Net cash (used by) investing activities		(16)	(474)	–
FINANCING ACTIVITIES				
Cash used				
Return of equity - WoAG ICT savings		12,224	6,420	–
Principal payments of lease liabilities ¹		2,236	2,046	3,493
Total cash used		14,460	8,466	3,493
Net cash (used by) financing activities		(14,460)	(8,466)	(3,493)
Net (decrease) / increase in cash held		(123,643)	144,494	13,000
Cash and cash equivalents at the beginning of the reporting period		336,575	192,081	200,808
Cash and cash equivalents at the end of the reporting period	2.1A	212,932	336,575	213,808

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

1. Total cash outflow for leases for the year ended 30 June 2025 was \$2.564 million (2024: \$2.396 million) including \$2.236 million in principal repayments, \$0.276 million in interest expense.

Budget Variance Commentary

The following provides an explanation of major variances between the Original Budget as presented in the Portfolio Budget Statements 2024-25 and actual expenditure, net asset position and cash flows for 2024-25.

Explanations of major variances between the actual and original budgeted amounts for 2025 (that are greater than +/- 10 per cent of the original budget for a line item and greater than +/- \$1 million) are provided below.

Major Variances and Explanations	Affected Line Items
Whole of Australian Government (WoAG) ICT Procurement arrangements DTA manage several WoAG ICT arrangements. In 2025 agencies continued to increase their usage in Microsoft and SAP arrangements in particular and resulted in higher than budgeted administration and savings amounts recognised as revenue from contracts with customers. This higher than budgeted revenue is also the driver of the higher than budgeted retained surplus in the Statement of Financial Position and the higher than budgeted cash received for rendering of services in the Cash Flow Statement. The lower than budgeted total payable results from the timing and volume of invoices received from ICT service suppliers for single seller arrangements. The lower total payable is mainly due to the changed Amazon Web Services (AWS) arrangements in 2024-25. This change saw the majority of the agencies moving to dealing directly with AWS as opposed to previous arrangements where DTA invoiced the agencies up front and paid the monthly AWS invoices based on the consumption of the services. This resulted in the DTA setting budget figures for total payables based on the previous arrangements, with the budget split between suppliers payable and other payable estimated at the time of budget preparation. All other associated contract costs relating to payments to suppliers are recognised as pass-through arrangements and can only be seen in the Cash Flow Statement. The higher than budgeted cash used in the Cash Flow Statement correlates with the higher than budgeted cash received for rendering of services, and is further increased due to a timing difference that was not foreseen at the time of Budget development, where prior year collection of contract amounts from agencies (for pass-through amounts) in June 2024 were paid to suppliers in early 2024-25.	<u>Statement of Comprehensive Income</u> Revenue from contracts with customers <u>Statement of Financial Position</u> Suppliers and other payables Retained surplus <u>Cash Flow Statement</u> Rendering of services Suppliers Return of equity - WoAG ICT savings
Leases The DTA's building RoU assets and lease liabilities were lower than anticipated because of the quality of the existing fit-out also resulting in lower than anticipated value of leasehold improvement assets.	<u>Statement of Financial Position</u> Buildings Leasehold improvements Leases <u>Cash Flow Statement</u> Principal payments of lease liabilities

Budget Variance Commentary (continued)

Major Variances and Explanations	Affected Line Items
Employee expenses and employee provisions	<u>Statement of Comprehensive Income</u>
Employee expenses and employee provisions are higher than budgeted due to a larger than expected workforce employed in 2024-25 to deliver the DTA's mandates and government priorities.	Employee benefits
	<u>Statement of Financial Position</u>
	Employee provisions
	<u>Cash Flow Statement</u>
	Employees

Digital Transformation Agency

Notes to and forming part of the financial statements

Overview

Objectives of the Digital Transformation Agency

The Digital Transformation Agency (DTA) is an Australian Government controlled entity. It is a not-for-profit entity. The DTA's outcome is to support the Government's digital transformation, and simplify processes, increase realised value, reduce costs and generate and reuse opportunities, through strategic and policy leadership, advice, strategic coordination and oversight of digital ICT investment, and management of whole-of-government digital and ICT procurement.

The continued existence of the entity in its present form and with its present program is dependent on government policy and on continuing funding by Parliament for the entity's administration and programs.

The Basis of Preparation

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

The financial statements have been prepared in accordance with:

- a) *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- b) 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.

The financial statements have been prepared on an accrual basis and 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 and values are rounded to the nearest thousand dollars unless otherwise specified.

New Accounting Standards

All new, revised or amending standards that were issued prior to the sign-off date and are applicable to the current reporting period did not have a material financial impact on DTA's financial statements.

ICT Coordinated Procurement Special Account

The ICT Coordinated Procurement Special Account was established under the PGPA Act Determination (Establishment of ICT Coordinated Procurement Special Account) 2017, and is for the purpose of administering the operations of centralised ICT procurement for the Australian Government. This includes (but not limited to):

- a) Planning and conducting whole of government ICT supply tenders;
- b) Managing whole of government ICT supply tenders
- c) Providing ICT coordinated procurement assistance to Commonwealth entities
- d) Monitoring and reviewing ICT coordinated procurement performance by Commonwealth entities

As part of this, the DTA has established single seller arrangements with certain sellers that the WoAG use in large scale. For these arrangements, the DTA receives pass-through costs from other government entities for the purpose of making payments to the suppliers for the use of associated ICT services. The receipt and payment of these pass-through costs are included in note 3.2.

The DTA holds these pass-through costs received in the special account, in advance of payments being made to the associated ICT service supplier. The DTA subsequently makes payments to the associated ICT service provider, upon the ICT service provider invoicing the DTA. At the end of each reporting period, the DTA records the amount invoiced from these ICT service providers to agencies, that have yet to be paid as a contract liability in note 2.3A.

The DTA collects saving fees at an appropriate percentage from other government entities who use these single seller arrangements, which is returned to the Consolidated Revenue Fund (CRF) annually through equity. The savings collected is recorded as revenue from contracts with customers in note 1.2 and the equity return to the CRF is reflected in the DTA's Statement of Changes in Equity.

The DTA has also established WoAG procurement panels to enable government buyers to source digital products and services from approved sellers. To cover the costs associated with the administration and management of these arrangements, the DTA charges a mandatory service fee to users of the DTA's managed panels. This is recorded as revenue from contracts with customers in note 1.2.

Accounting Judgement - Agent Arrangements

The DTA enters into WoAG ICT coordinated procurement contracts for the benefit of all non-corporate Commonwealth entities (NCCEs) and the National Disability Insurance Agency (NDIA) and manages these arrangements in the ICT Coordinated Procurement special account (refer to note 3.2).

The DTA has assessed that it is acting as an Agent under these contracts in accordance with AASB 15 paragraph B35 as these arrangements significantly pass the risks and rewards of the goods and services to the receiving agency. Due to this, amounts relating to contracted services are treated as pass-through transactions and are not recorded as revenue or expense in the DTA's Statement of Comprehensive Income. Agreed service fees payable to the DTA by NCCEs are reported as revenue from contracts with customers (refer to note 1.2).

Taxation

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

Events After the Reporting Period

There are no known events occurring after the reporting period that could impact on the DTA's 2025 financial statements.

1. Financial Performance

This section analyses the financial performance of the DTA for the year ending 30 June 2025.

1.1 Expenses

	2025 \$'000	2024 \$'000
1.1A: Employee benefits		
Wages and salaries	32,411	26,378
Superannuation		
Defined contribution plans	5,581	3,769
Defined benefit plans	594	1,625
Leave and other entitlements	7,636	4,324
Separation and redundancies	5	–
Other ¹	867	889
Total employee benefits	47,094	36,985

1. Other relates to employee allowances including higher duties, individual flexible arrangements, emergency warden, departmental liaison and first aid officer.

Accounting Policy

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

PART 4: FINANCIAL PERFORMANCE

	2025	2024
	\$'000	\$'000
1.1B: Suppliers		
Goods and services supplied or rendered		
Consultants	144	24
Contractors ¹	12,000	13,421
Legal	2,434	2,254
Information technology and communication	3,825	3,270
Property, equipment, repairs and maintenance	810	613
Secondments	75	–
Shared services charges	1,239	1,056
Training, recruitment and other staff costs	1,890	1,432
Travel	1,120	880
Other ²	411	303
Total goods and services supplied or rendered	23,948	23,253
 Goods supplied	 159	 94
Services rendered	23,789	23,159
Total goods and services supplied or rendered	23,948	23,253
 Other suppliers		
Short-term leases³	–	41
Workers compensation expenses	149	115
Total other suppliers	149	156
Total suppliers	24,097	23,409

1. Contractor's cost is mainly made up of fees by general external labour hire and specialist providers.
2. Other relates to Comcover premiums, conference fees, user research costs, graphic design, public relations and office supplies.
3. The DTA has no short-term lease commitments in 2025 (2024: nil).

The above lease disclosures should be read in conjunction with the accompanying notes 1.1C, 1.2B, 2.2A and 2.4A.

Accounting Policy

Short-term leases and leases of low-value assets

The DTA has elected not to recognise right-of-use assets and lease liabilities for short-term leases of assets that have a lease term of 12 months or less and leases of low-value assets (less than \$10,000 per asset). The DTA recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

	2025	2024
	\$'000	\$'000
1.1C: Finance Costs		
Interest on lease liabilities	276	310
Unwinding of discount	2	–
Total finance costs	278	310

The above lease disclosures should be read in conjunction with the accompanying notes 1.1B, 1.2B, 2.2A and 2.4A.

Accounting Policy

All borrowing costs are expensed as incurred.

1.2 Own-Source Revenue and Gains

1.2A: Revenue from contracts with customers

Rendering of services	37,782	37,586
Total revenue from contracts with customers	37,782	37,586

Revenue from contracts in connection with:

WoAG ICT procurement fees ¹	36,722	35,467
GovERP	263	981
Observatory	610	593
Other	187	545

Total revenue from contracts with customers	37,782	37,586
--	---------------	---------------

Timing of transfer of goods and services:

Over time	27,333	26,927
Point in time	10,449	10,659

Total revenue from contracts with customers	37,782	37,586
--	---------------	---------------

1, The entire amount related to WoAG ICT procurement fees are revenue related to the ICT Coordinated Procurement Special Account savings fee and the service fee.

Disaggregation of revenue from contracts with customers

The majority of the DTA's revenue relates to services performed for other Commonwealth entities, primarily in fees relating to the management of WoAG ICT procurement arrangements.

Most of the contracts entered into by the DTA with customers are for goods and services that are recognised over time, that is, longer term contracts that are recognised over more than one period rather than at a particular point in time.

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

Accounting Policy

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

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

	2025	2024
	\$'000	\$'000
1.2B: Rental income		
Subleasing right-of-use assets	114	229
Total rental income	114	229
Maturity analysis of operating lease income receivables:		
Within 1 year	118	114
One to two years	123	118
Two to three years	84	123
Three to four years	–	84
Total undiscounted lease payments receivable	325	439

Operating leases

The DTA entered into a Memorandum of Understanding (MoU) with the Asbestos Safety and Eradication Agency (a Commonwealth Government agency) to sub-lease 12 workstations in the Elizabeth Street Sydney office space for the duration of the lease with the same annual increases included in the head lease agreement. The MoU includes agreement to all the same terms and conditions the DTA is subject to under the lease.

In addition, short term lease agreements were entered with Department of Finance to support Digital Identity staff transferred as part of restructuring arrangements.

The above lease disclosures should be read in conjunction with the accompanying notes 1.1B, 1.1C, 2.2A and 2.4A.

1.2C: Other revenue

Resources received free of charge - audit services

Remuneration of auditors

Other¹

Total other revenue

108	98
1	5
109	103

1. Other in 2025 relates to sales of low value assets

Accounting Policy

Resources received free of charge

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

1.2D: Other gains

Gain on derecognition of make good

– –

Other ¹	-	68
Total other gains	-	68

1. Other in 2024 relates to fringe benefits tax payables accrued in the prior financial year that did not eventuate.

2. Financial Position

This section analyses the DTA's assets used to generate financial performance, and the operating liabilities incurred as a result.

Leasehold improvements and plant and equipment are carried at fair value in accordance with AASB 13 Fair Value Measurement. The remaining assets and liabilities disclosed in the statement of financial position do not apply the fair value hierarchy.

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

2.1 Financial Assets

	2025	2024
	\$'000	\$'000
2.1A: Cash and cash equivalents		
Cash at bank or on deposit	245	995
Special account - cash at bank	4,321	1,831
Special account - held in the OPA	208,366	333,749
Total cash and cash equivalents	212,932	336,575

Accounting Policy

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

- cash at bank;
- demand deposits in bank accounts with an original maturity of 3 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 account, consisting of special account cash at bank and held in the OPA.

	2025	2024
	\$'000	\$'000
2.1B: Trade and other receivables		
Goods and services receivables		
Goods and services ¹	11,752	7,832
Total goods and services receivables	11,752	7,832
Appropriation receivables		
Existing programs	45,767	45,385
Total appropriation receivables	45,767	45,385
Other receivables		
Statutory receivables	1,643	–
Other ²	20	716
Total other receivables	1,663	716
Total trade and other receivables (gross)	59,182	53,933
Less expected credit loss allowance ³	(1,776)	(2,305)
Total trade and other receivables (net)	57,406	51,628

Credit terms for goods and services were within 30 days (2024: 30 days).

- Goods and services receivables comprise amounts receivable from Commonwealth agencies of \$11.232 million relating to WoAG ICT arrangements administration fees and savings recognised in

DTA's Statement of Comprehensive Income as revenue. Debts relating to pass-through arrangements are eliminated against contract liabilities, refer to note 2.3A. The remainder of the balance \$0.520 million relates to Departmental debtors primarily from other government agencies for services performed by the DTA.

2. Other receivables include employee related debts including leave balance transfers to other government agencies.
3. Receivables have been assessed for impairment at the end of each reporting period under the simplified approach for expected credit loss (ECL) model. Currently there is an allowance for impairment at 30 June 2025 of \$1.776 million (2024: \$2.305 million).
The decrease in the provision for expected credit loss is due to the DTA writing off in 2024-25 a bad debt expense of \$0.528 million from an invoice raised against another government agency in June 2022 which remained unpaid due to a dispute between the DTA and the other government agency. In 2024-25 this amount was fully written off following an agreement between the DTA and the other government agency.

Accounting Policy

Financial Assets

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

Contractual receivables arising from the sale of goods and rendering of services have 30-day trading terms and are initially recognised at the nominal amounts due. Receivables that are statutory in nature are amounts determined under legislation or by court order.

Key accounting judgements and estimates

Impairment of financial assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses (ECL), using the general approach which measures the loss allowance based on an amount equal to lifetime expected credit losses where risk has significantly increased, or an amount equal to 12 months of expected credit losses if risk has not increased. Impairment loss allowances are recognised for contractual and statutory receivables. The allowance for contractual receivables is determined based on historical credit loss experience which is used to estimate future ECLs. The allowance based on historical credit loss experience is adjusted for forward-looking factors specific to individual debtors. The recoverable amount for statutory receivables is assessed either for individual debtors when a loss event is identified or based on historical loss experience when debtors are assessed collectively. Impairment losses are recognised in the Statement of Comprehensive Income.

2.2 Non-Financial Assets

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

	Buildings \$'000	Leasehold improvements \$'000	Plant and equipment \$'000	Total \$'000
As at 1 July 2024				
Gross book value	22,357	12,421	2,272	37,050
Accumulated depreciation, amortisation and impairment	(5,481)	(2,365)	(1,718)	(9,564)
Total as at 1 July 2024	16,876	10,056	554	27,486
Additions				
Purchase or internally developed	–	11	5	16
Revaluation recognised in other comprehensive income	–	284	41	325
Revaluation recognised in recognised in net costs of services	–	360	–	360
Depreciation and amortisation	–	(1,260)	(257)	(1,517)
Depreciation on right-of-use assets	(2,522)	–	–	(2,522)
Write-down and impairments recognised in net costs of services	–	–	(12)	(12)
Total as at 30 June 2025	14,354	9,452	332	24,138

No significant items of property, plant and equipment are expected to be sold or disposed of within the next 12 months.

As at 30 June 2025, the value of contractual commitments for the acquisition of leasehold improvements and plant and equipment is Nil (2024: \$0.011 million).

Accounting policy

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

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

Accounting policy

Asset recognition threshold

Property, plant and equipment is the generic term that covers buildings, leasehold improvements and plant and equipment. Purchases of property, plant and equipment are recognised initially at cost in the Statement of Financial Position, except for purchases costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

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 'make good' provisions in property leases taken up by the DTA where there is an obligation to restore the asset to its original condition. These costs are included in the value of the DTA's leasehold improvements with a corresponding provision for the 'make good' recognised.

Leased Right-of-Use (RoU) Assets

Leased 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 by Commonwealth lessees as separate asset classes to corresponding assets owned outright but included in the same column as the corresponding underlying assets would be presented if they were owned.

An impairment review is undertaken for any RoU asset to determine if indicators of impairment exist, and an impairment loss recognised against any RoU asset that is impaired.

Revaluations

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

Fair values for each class of asset are determined as shown below:

Asset Class	Fair value measurement	2025 \$'000	2024 \$'000
Leasehold improvements	Current replacement cost - Level 3	9,452	10,056
Plant and equipment	Market selling price – Level 2	185	475
Plant and equipment	Market selling price – Level 3	4	19
Plant and equipment	Current replacement cost – Level 3	143	60

In 2025 a valuation of property, plant and equipment assets was undertaken by Jones Lang Lasalle (JLL).

Depreciation

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

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

Asset Class	2025	2024
Buildings – RoU	Lease Term	Lease Term
Leasehold improvements	Lease Term	Lease Term
Plant and equipment	3 to 10 years	3 to 10 years

Impairment

All assets were assessed for impairment during 2025. Where indications of impairment exist, the asset's recoverable amount is estimated, and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

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

In 2025, a write-down of \$12k relating to plant and equipment assets was recognised as part of the annual stocktake process (2024: Nil).

Derecognition

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

2.3 Payables

	2025	2024
	\$'000	\$'000
2.3A: Suppliers		
Contract liabilities ¹	144,769	250,940
Trade creditors and accruals ²	1,935	19,967
Total suppliers	146,704	270,907

Settlement is usually made within 7 days.

1. Contract liabilities relate to WoAG ICT Procurement contracts and represent amounts invoiced by the ICT service providers for agencies' consumption of ICT services in advance of payments being made by the DTA on behalf of agencies' to the associated contracted ICT service providers.

The decrease in contract liabilities from last financial year is due to the changed AWS arrangements in operation in 2024-25 where the majority of the agencies deal directly with AWS as opposed to previous arrangements where DTA invoiced the agencies up front and paid the monthly AWS invoices based on the consumption of the services.

DTA acts as an agent in respect of these transactions which are treated as pass-throughs in the ICT Procurement Special Account. Only that portion of revenue related to the service fee agreed between DTA and agencies is reported in the Statement of Comprehensive Income with supplier expenses offset against service charges invoiced to agencies. The DTA is fully reimbursed by contracted agencies for all WoAG ICT payments to suppliers and therefore no expenses relating to the supplier contract arrangements are reported by the DTA.

2. The trade creditors and accruals balance comprises supplier invoices related to WoAG ICT procurement of \$1.168 million in respect of which DTA acts as an agent for Government entities; the balance of trade creditors and accruals of \$0.767 million relates to departmental expenses of the DTA including special account operating costs.

	2025 \$'000	2024 \$'000
2.3B: Other payables		
Salaries and wages	1,248	948
Superannuation	194	177
Statutory payable	6	351
Leave transfers to other agencies	354	472
Other	57	59
Total other payables	1,859	2,007

2.4 Leases

2.4A: Leases

Lease liabilities - buildings	15,645	17,881
Total leases	15,645	17,881
Maturity analysis - contractual undiscounted cash flows		
Within 1 year	2,629	2,511
Between 1 to 5 years	12,677	12,762
More than 5 years	1,079	3,623
Total leases	16,385	18,896

The DTA currently has two lease arrangement for office space and car parking (2024: 2).

The above lease disclosures should be read in conjunction with the accompanying notes 1.1B, 1.1C, 1.2B and 2.2A.

2.5 Other Provisions

2.5A: Other provisions

	2025 \$'000	Total \$'000
Provision for make good obligations		
As at 1 July 2024	57	57
Additional provisions made	360	360
Unwinding of discount	3	3
Total as at 30 June 2025	420	420

As at 30 June 2025 the DTA had two lease arrangements for the leasing of office premises with one lease including a specific make good obligation at the end of the lease term relating to leasehold improvements made by the DTA.

Accounting Policy

Provisions for the restoration of leased premises (make good) are based on future obligations relating to the underlying assets. The provision is disclosed at the present value of the obligation utilising the appropriate Government bond rate.

3. Funding

This section identifies the DTA's funding structure.

3.1 Appropriations

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

Annual Appropriations for 2025

	Annual Appropriation ¹ \$'000	Adjustments to appropriation ² \$'000	Total appropriation \$'000	Appropriation applied in 2025 (current and prior years) \$'000	Variance ³ \$'000
Departmental					
Ordinary annual services	52,590	5,618	58,208	(58,576)	(368)
Total departmental	52,590	5,618	58,208	(58,576)	(368)

1. In 2025 no annual appropriation was withheld under s51 of the PGPA Act.
2. Adjustments to appropriations includes adjustments to current year annual appropriations PGPA Act section 74 receipts of \$5.618 million.
Adjustments to appropriations include GST related receipts retained under the section 74 of the Public Governance, Performance and Accountability Act 2013 (PGPA Act). In 2024–25, the presentation of appropriations disclosed in this note includes GST amounts retained under section 74 of the PGPA Act. In prior years, retainable GST under section 74 of the PGPA Act was excluded from this note, i.e. previously excluded retainable GST amount but now include it in the appropriation note.
3. The variance in departmental ordinary annual services is mainly attributable to timing relating to other payables in 2025 and a minor underspend.

Annual Appropriations for 2024

	Annual Appropriation ¹ \$'000	Adjustments to appropriation ² \$'000	Total appropriation \$'000	Appropriation applied in 2024 (current and prior years) \$'000	Variance ³ \$'000
Departmental					
Ordinary annual services	65,277	(12,748)	52,529	(49,978)	2,551
Total departmental	65,277	(12,748)	52,529	(49,978)	2,551

1. In 2024 no annual appropriation was withheld under s51 of the PGPA Act.
2. Adjustments to appropriations includes adjustments to current year annual appropriations PGPA Act section 74 receipts of \$2.812 million and PGPA Act section 75 transfers of \$15.025 million to the Department of Finance and \$0.535 million to the Department of Home Affairs, refer to Note 6.2.
3. The variance in departmental ordinary annual services is mainly attributable to timing relating to other payables in 2024 and a minor underspend.

Accounting Policy

Revenue from Government

Amounts appropriated for departmental ordinary annual services for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when DTA gains control of the appropriation. Appropriations receivables are recognised at their nominal amounts.

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

	2025	2024
	\$'000	\$'000
Departmental		
<i>Supply Act (No. 3) 2022-23¹</i>	4,500	4,500
<i>Appropriation Act (No. 1) 2023-2024</i>	14,643	42,102
<i>Appropriation Act (No. 1) 2023-2024 - Cash at bank</i>	–	995
<i>Appropriation Act (No. 3) 2023-2024</i>	3,283	3,283
<i>Appropriation Act (No. 1) 2024-2025</i>	25,493	–
<i>Appropriation Act (No. 1) 2024-2025 - Cash at bank</i>	245	–
<i>Appropriation Act (No. 3) 2024-2025</i>	2,348	–
Total departmental unspent appropriations	50,512	50,880

1. \$4.500 million was withheld from Supply Act (No. 3) 2022-23 under s51 of the PGPA Act relating to a movement of funds for Digital Identity. This will be repealed on 1 July 2025.

3.2 Special Accounts

3.2: Special Accounts ('recoverable GST exclusive')

ICT Coordinated Procurement Special Account¹

	2025	2024
	\$'000	\$'000
Balance brought forward from previous period	335,580	191,241
Increases		
Departmental increases		
Increases	445,199	632,809
Total increases	445,199	632,809
Available for payments	780,779	824,050
Departmental decreases		
Decreases	(568,091)	(488,470)
Total decreases	(568,091)	(488,470)
Total balance carried to the next period	212,687	335,580
Balance represented by:		
Cash at bank	4,321	1,831

Cash held in the Official Public Account	208,366	333,749
Total balance carried to the next period	212,687	335,580

1. Appropriation: Public Governance, Performance and Accountability Act 2013 (PGPA Act) section 78.

Establishing Instrument: PGPA Act Determination (Establishment of ICT Coordinated Procurement Special Account) 2017.

Purpose: The ICT Coordinated Procurement Special Account has been established for the purpose of administering the operations of centralised ICT procurement for the Australian Government.

The DTA's ICT Procurement Special Account was established in 2017. The account acts as a notional ledger, allowing money to be set aside and expended up to the balance of the account for the business activities where DTA manages the functions and funds related to whole-of-government ICT coordinated procurement.

3.3 Net Cash Appropriation Arrangements

3.3A: Net Cash Appropriation Arrangements

	2025	2024
	\$'000	\$'000
Total comprehensive income - as per the Statement of Comprehensive Income	15,400	21,714
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)	–	1,485
Plus: depreciation of right-of-use assets	2,522	2,481
Less: lease principal repayments	(2,236)	(2,046)
Net Cash Operating Surplus	15,686	23,634

The inclusion of depreciation/amortisation expenses related to RoU assets, and the lease liability principal repayment amount reflects the cash impact on implementation of AASB 16 Leases, it does not directly reflect a change in appropriation arrangements.

The adjustment to the non-lease depreciation line item is irrelevant as DTA does not receive any DCB capital funding.

4. People and Relationships

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

4.1 Employee Provisions

	2025	2024
	\$'000	\$'000
4.1A: Employee provisions		
Long service leave	7,390	6,066
Annual leave	3,757	3,306
Total employee provisions	11,147	9,372

Accounting Policy

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

Leave

The liability for employee benefits includes provisions for annual leave and long service leave. The leave liabilities are calculated based on employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the DTA's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination. The provision is disclosed at the present value of the obligation using the shorthand method that utilises the appropriate Government bond rate.

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees of the DTA is estimated to be less than the annual entitlement for sick leave.

Superannuation

The DTA's staff are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), the PSS accumulation plan (PSSap) or another fund of their choice.

The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme. The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes.

The DTA makes employer contributions to the employees' superannuation scheme. For Commonwealth defined benefits schemes, these rates are determined by an actuary to be sufficient to meet the current cost to the Government. The DTA accounts for the contributions as if they were contributions to defined contribution plans.

4.2 Key Management Personnel Remuneration

Key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of the DTA, directly or indirectly, including any director (whether executive or otherwise). KMP remuneration is reported in the table below:

	2025 \$'000	2024 \$'000
Short-term employee benefits	1,487	1,458
Post-employment benefits	182	189
Other long-term employee benefits	40	39
Termination benefits	–	–
Total key management personnel remuneration expenses¹	1,709	1,686

1. The DTA has determined the KMP to be the Chief Executive Officer (CEO), all Senior Executive Service band 2 officers and the Chief Operating Officer. The total number of KMP that are included is 4 (2024: 6) representing the people who individually occupied the KMP positions during the year.

There has been no structure change to the KMP and disclosure. In 2023-24 there was a transition between an exiting executive board member and a new member requiring an acting arrangement from August to December 2023, where there was no substantive occupant of the role. This resulted in the total number of KMP in 2023-24 being higher. All 4 KMP in 2024-25 occupied their positions for the full financial year.

The above KMP remuneration excludes the remuneration and other benefits of Portfolio Ministers. The Portfolio Ministers' remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the entity.

4.3 Related Party Disclosures

Related party relationships:

The DTA is an Australian Government controlled entity. Related parties to the DTA are KMP, including the Portfolio Ministers and other Australian Government entities, as well as certain close family members and controlled entities of KMP.

Transactions with related parties:

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

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

5 Managing Uncertainties

This section analyses how the DTA manages financial risks within its operating environment.

5.1 Contingent Assets and Liabilities

Note 5.1A: Contingent Assets and Liabilities

The DTA is not aware of any material quantifiable or unquantifiable contingent assets or liabilities as at the signing date that would require disclosure in the financial statements (2024: nil).

Accounting Policy

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

5.2 Financial Instruments

5.2A: Categories of financial instruments

	2025	2024
	\$'000	\$'000
Financial assets at amortised cost		
Cash and cash equivalents	212,932	336,575
Goods and services	9,976	5,527
Total financial assets at amortised cost	222,908	342,102
Financial Liabilities		
Financial liabilities measured at amortised cost		
Trade creditors	1,935	19,967
Total financial liabilities measured at amortised cost	1,935	19,967

Accounting Policy

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 on the outstanding principal amount.

Amortised cost is determined using the effective interest rate method.

Effective interest method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

Financial liabilities at amortised cost

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received, irrespective of having been invoiced.

5.3 Fair Value Measurement

The DTA has Leasehold Improvements and Plant and Equipment assets that are measured at fair value. The carrying amount of these assets are summarised in the table below.

The remaining assets and liabilities disclosed in the DTA's Statement of Financial Position are measured at amortised cost and as such are not included in the table below.

The different levels of the fair value hierarchy are defined below:

- a) Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the Agency can access at measurement date.
- b) Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- c) Level 3: Unobservable inputs for the asset or liability.

Leasehold improvements are categorised as Level 3.

Plant and equipment are categorised as Level 2 and Level 3.

5.3A: Fair Value Measurement

	2025 \$'000	2024 \$'000
Fair value measurements at the end of the reporting period		
Non-financial assets		
Leasehold Improvements	9,451	10,056
Plant and equipment	331	554
Total fair value measurements in the Statement of Financial Position	9,782	10,610
Total non-financial assets not measured at fair value in the Statement of Financial Position	15,005	17,584

Accounting Policy

Comprehensive valuations are carried out once every three years. In the intervening years, an internal annual fair value assessment is undertaken to determine whether the carrying amount of the assets is materially different from the fair value.

A full valuation of property, plant and equipment assets as at 30 June 2025 was undertaken by Jones Lang Lasalle (JLL).

6. Other Information

6.1 Current/non-current distinction for assets and liabilities

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

	2025 \$'000	2024 \$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	212,932	336,575
Trade and other receivables	57,406	51,628
Prepayments	649	701
Total no more than 12 months	270,987	388,904
More than 12 months		
Buildings	14,354	16,876
Leasehold improvements	9,452	10,056
Plant and equipment	332	554
Prepayments	–	7
Total more than 12 months	24,138	27,493
Total assets	295,125	416,397
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	146,704	270,907
Other payables	1,859	2,007
Leases	2,629	2,236
Employee provisions	5,597	3,822
Other provisions	420	57
Total no more than 12 months	157,209	279,029
More than 12 months		
Leases	13,016	15,645
Employee provisions	5,550	5,550
Total more than 12 months	18,566	21,195
Total liabilities	175,775	300,224

6.2 Restructuring

Net assets received from or relinquished to another Australian Government entity under a restructuring of administrative arrangements are adjusted at their book value directly against contributed equity.

In 2024, Commonwealth Hardening Government IT (HGIT) initiatives transferred from the DTA to the Department of Home Affairs, with effect from 1 April 2023 by decision of Cabinet. The transfer of net assets (and staff) occurred on 1 July 2023.

By decision of the Prime Minister on 23 May 2023 the Digital Identity function transferred from the DTA to the Department of Finance, with staff and net assets transferring from 6 July 2023.

No restructuring of arrangements occurred in 2024-25.

6.2A: Restructuring

	Department of Home Affairs HGIT	Department of Finance Digital Identity
2025 \$'000	2024 \$'000	2024 \$'000
FUNCTIONS RELINQUISHED		
Assets relinquished		
Appropriation receivable	–	749
Total assets relinquished	–	749
Liabilities relinquished		
Employee provisions	–	749
Total liabilities relinquished	–	749
Net (assets)/liabilities relinquished	–	–

Part 5: Appendices

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Appendix A: List of requirements

Below is the table set out in Schedule 2 of the PGPA Rule. Section 17AJ(d) requires this table be included in entities' annual reports as an aid of access.

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

PGPA Rule reference	Part of report	Description	Requirement
17AE(1)(b)	N/A	An outline of the structure of the portfolio of the entity.	Portfolio departments – mandatory
17AE(2)	N/A	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, Mandatory
17AD(c)	Report on the Performance of the entity		
	Annual performance Statements		
17AD(c)(i); 16F	Part 2	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory
17AD(c)(iii)	Report on Financial Performance		
17AF(1)(a)	Part 4	A discussion and analysis of the entity's financial performance.	Mandatory
17AF(1)(b)	Part 4	A table summarising the total resources and total payments of the entity.	Mandatory
17AF(2)	N/A	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, Mandatory
17AD(d)	Management and Accountability		
	Corporate Governance		
17AG(2)(a)	Part 3	Information on compliance with section 10 (fraud systems)	Mandatory
17AG(2)(b)(i)	Letter of transmittal	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory
17AG(2)(b)(ii)	Letter of transmittal	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place.	Mandatory
17AG(2)(b)(iii)	Letter of transmittal	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	Mandatory
17AG(2)(c)	Part 3	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory
17AG(2)(d) – (e)	N/A	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with Finance law and action taken to remedy non-compliance.	If applicable, Mandatory

PGPA Rule reference	Part of report	Description	Requirement
Audit Committee			
17AG(2A)(a)	Part 3	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory
17AG(2A)(b)	Part 3	The name of each member of the entity's audit committee.	Mandatory
17AG(2A)(c)	Part 3	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory
17AG(2A)(d)	Part 3	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory
17AG(2A)(e)	Part 3	The remuneration of each member of the entity's audit committee.	Mandatory
External Scrutiny			
17AG(3)	Part 3	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory
17AG(3)(a)	Part 3	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, Mandatory
17AG(3)(b)	Part 3	Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory
17AG(3)(c)	Part 3	Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory
Management of Human Resources			
17AG(4)(a)	Part 3	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory
17AG(4)(aa)	Part 3	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees (b) statistics on part-time employees (c) statistics on gender (d) statistics on staff location	Mandatory
17AG(4)(b)	Appendix B	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: • Statistics on staffing classification level • Statistics on full-time employees • Statistics on part-time employees • Statistics on gender • Statistics on staff location • Statistics on employees who identify as Indigenous.	Mandatory

PGPA Rule reference	Part of report	Description	Requirement
17AG(4)(c)	Part 3	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory
17AG(4)(c)(i)	Part 3	Information on the number of SES and non-SES employees covered by agreements etc. identified in paragraph 17AG(4)(c).	Mandatory
17AG(4)(c)(ii)	Part 3	The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)	Part 3	A description of non-salary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	N/A	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory
17AG(4)(d)(ii)	N/A	Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory
17AG(4)(d)(iii)	N/A	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory
17AG(4)(d)(iv)	N/A	Information on aggregate amount of performance payments.	If applicable, Mandatory
Assets Management			
17AG(5)	N/A	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities.	If applicable, Mandatory
Purchasing			
17AG(6)	Part 4	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> .	Mandatory
Reportable consultancy contracts			
17AG(7)(a)	Part 4	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7)(b)	Part 4	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

PGPA Rule reference	Part of report	Description	Requirement
17AG(7)(c)	Part 4	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory
17AG(7)(d)	Part 4	A statement that ' <i>Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.</i> '	Mandatory
Reportable non-consultancy contracts			
17AG(7A)(a)	Part 4	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7A)(b)	Part 4	A statement that ' <i>Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.</i> '	Mandatory
17AD(daa)	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts		
17AGA	Part 4	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory
Australian National Audit Office Access Clauses			
17AG(8)	Part 4	If an entity entered into a contract with a value of more than \$100,000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory
Exempt contracts			
17AG(9)	Part 4	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

PGPA Rule reference	Part of report	Description	Requirement
Small business			
17AG(10)(a)	Part 4	A statement that ' <i>[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website.</i> '	Mandatory
17AG(10)(b)	Part 4	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory
17AG(10)(c)	Part 4	If the entity is considered by the Department administered by the Finance Minister as material in nature – a statement that ' <i>[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website.</i> '	If applicable, Mandatory
Financial Statements			
17AD(e)	Part 4	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
Executive Remuneration			
17AD(da)	Part 3 Appendix C	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2–3 of the Rule.	Mandatory
17AD(f) Other Mandatory Information			
17AH(1)(a)(i)	N/A	If the entity conducted advertising campaigns, a statement that ' <i>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.</i> '	If applicable, Mandatory
17AH(1)(a)(ii)	Part 4	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory
17AH(1)(b)	N/A	A statement that ' <i>Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website].</i> '	If applicable, Mandatory
17AH(1)(c)	Part 3	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory
17AH(1)(d)	Part 3	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory
17AH(1)(e)	N/A	Correction of material errors in previous annual report	If applicable, Mandatory
17AH(2)	Part 3 Part 4	Information required by other legislation	Mandatory

Table 9: All ongoing employees current report period (2024–25)

[illegible]

[illegible]

Table 11: All non-ongoing employees current report period (2024–25)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	2	1	3	4	1	5	-	-	-	-	-	-	-	-	-	8
Qld	-	-	-	2	-	2	-	-	-	-	-	-	-	-	-	2
SA	-	-	-	2	-	2	-	-	-	-	-	-	-	-	-	2
Tas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WA	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1
ACT	3	-	3	5	-	5	-	-	-	1	-	1	-	-	-	9
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	6	1	7	13	1	14	-	-	-	1	-	1	-	-	-	22

Table 12: All non-ongoing employees previous report period (2023–24)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	-	2	2	-	1	1	-	-	-	-	-	-	-	-	-	3
Qld	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SA	2	-	2	-	-	-	-	-	-	-	-	-	-	-	-	2
Tas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACT	3	-	3	3	1	4	-	-	-	-	-	-	-	-	-	7
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	5	2	7	3	2	5	-	-	-	-	-	-	-	-	-	12

Table 13: APS Act ongoing employees current report period (2024–25)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 2	1	-	1	1	-	1	-	-	-	-	-	-	-	-	-	2
SES 1	5	-	5	4	-	4	-	-	-	-	-	-	-	-	-	9
EL 2	23	1	24	20	-	20	-	-	-	-	-	-	-	-	-	44
EL 1	48	2	50	53	7	60	-	-	-	-	-	-	-	-	-	110
APS 6	34	1	35	46	4	50	-	-	-	-	-	-	-	-	-	85
APS 5	9	-	9	24	-	24	-	-	-	-	-	-	-	-	-	33
APS 4	6	-	6	9	-	9	-	-	-	-	-	-	-	-	-	15
APS 3	3	-	3	3	-	3	-	-	-	-	-	-	-	-	-	6
APS 2	-	1	1	-	1	1	-	-	-	-	-	-	-	-	-	2
APS 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	129	5	134	160	12	172	-	-	-	-	-	-	-	-	-	306

[illegible]

Table 15: APS Act non-ongoing employees current report period (2024–25)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EL 2	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
EL 1	2	-	2	-	-	-	-	-	-	-	-	-	-	-	-	2
APS 6	-	-	-	4	-	4	-	-	-	1	-	1	-	-	-	5
APS 5	1	-	1	6	-	6	-	-	-	-	-	-	-	-	-	7
APS 4	3	-	3	2	-	2	-	-	-	-	-	-	-	-	-	5
APS 3	-	1	1	-	1	1	-	-	-	-	-	-	-	-	-	2
APS 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	6	1	7	13	1	14	-	-	-	1	-	1	-	-	-	22

Table 16: APS Act non-ongoing employees previous report period (2023–24)

[illegible]

Table 17: APS Act employees by full-time and part-time status current report period (2024–25)

	Ongoing			Non-ongoing			Total
	Full-time	Part-time	Total ongoing	Full-time	Part-time	Total non-ongoing	
SES 3	-	-	-	-	-	-	-
SES 2	2	-	2	-	-	-	2
SES 1	9	-	9	-	-	-	9
EL 2	43	1	44	1	-	1	45
EL 1	101	9	110	2	-	2	112
APS 6	80	5	85	5	-	5	90
APS 5	33	-	33	7	-	7	40
APS 4	15	-	15	5	-	5	20
APS 3	6	-	6	-	2	2	8
APS 2	-	2	2	-	-	-	2
APS 1	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL	289	17	306	20	2	22	328

Table 18: APS Act employees by full-time and part-time status previous report period (2023–24)

	Ongoing			Non-ongoing			Total
	Full-time	Part-time	Total ongoing	Full-time	Part-time	Total non-ongoing	
SES 3	-	-	-	-	-	-	-
SES 2	2	-	2	-	-	-	2
SES 1	8	-	8	-	-	-	8
EL 2	42	3	45	2	-	2	47
EL 1	99	7	106	2	-	2	108
APS 6	57	5	62	3	1	4	66
APS 5	35	-	35	-	-	-	35
APS 4	11	1	12	1	-	1	13
APS 3	8	-	8	-	3	3	11
APS 2	-	1	1	-	-	-	1
APS 1	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL	262	17	279	8	4	12	291

Table 19: APS Act employment type by location current report period (2024–25)

	Ongoing	Non-ongoing	Total
NSW	55	8	63
Qld	20	2	22
SA	12	2	14
Tas	4	-	4
Vic	18	-	18
WA	5	1	6
ACT	192	9	201
NT	-	-	-
External territories	-	-	-
Overseas	-	-	-
TOTAL	306	22	328

Table 20: APS Act employment type by location current report period (2023–24)

	Ongoing	Non-ongoing	Total
NSW	43	3	46
Qld	15	-	15
SA	10	2	12
Tas	5	-	5
Vic	19	-	19
WA	6	-	6
ACT	181	7	188
NT	-	-	-
External territories	-	-	-
Overseas	-	-	-
TOTAL	279	12	291

Table 21: APS Act Indigenous employment current report period (2024–25)

	Total
Ongoing	2
Non-ongoing	-
TOTAL	2

Table 22: APS Act Indigenous employment previous report period (2023–24)

	Total
Ongoing	2
Non-ongoing	-
TOTAL	2

Appendix C: Executive remuneration

During the reporting period ending 30 June 2025, the DTA had 4 executives who met the definition of key management personnel. Their names and the length of their term as key management personal are provided below.

Table 23: Names and length of term of key management personnel, 30 June 2025

Name	Position	Term as key management personnel
Chris Fechner	Chief Executive Officer	Full year
Lucy Poole	General Manager, Strategy, Planning and Performance	Full year
Wayne Poels	General Manager, Digital Investment Advice and Sourcing	Full year
Tomas Gilmartin	Chief Operating Officer	Full year

In notes to the financial statements for the period ending 30 June 2025, the DTA disclosed the following key management personnel expenses.

Table 24: Total key management personnel remuneration for the reporting period

Type of benefit	Amount (\$)
Short-term benefits	
Base salary	1,477,483
Bonus	-
Other benefits and allowances	9,798
Total short-term benefits	1,487,281
Post-employment benefits	
Superannuation	181,501
Total post-employment benefits	181,501
Other long-term benefits	
Long service leave	39,963
Total other long-term benefits	39,963
Termination benefits	-
Total key management personnel remuneration	1,708,745

Table 25: Information about remuneration for key management personnel (2024–25)

Name	Position title	Short-term benefits (\$)			Post-employment benefits (\$)	Other long-term benefits (\$)		Termination benefits (\$)	Total remuneration (\$)
		Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits		
Chris Fechner	Chief Executive Officer	547,549	-	4,553	27,985	15,282	-	-	595,369
Lucy Poole	General Manager, Strategy, Planning and Performance	349,690	-	2,302	58,172	8,896	-	-	419,060
Wayne Poels	General Manager, Digital Investment Advice and Sourcing	346,392	-	2,943	59,313	8,896	-	-	417,544
Tomas Gilmartin	Chief Operating Officer	233,852	-	-	36,031	6,889	-	-	276,772
Total		1,477,483	-	9,798	181,501	39,963	-	-	1,708,745

Table 26: Information about remuneration for senior executives (2024–25)

Total remuneration bands	Number of senior executives	Short-term benefits (\$)			Post-employment benefits (\$)	Other long-term benefits (\$)		Termination benefits (\$)	Total remuneration (\$)
		Average base salary	Average bonuses	Average other benefits and allowances	Average superannuation contributions	Average long service leave	Average other long-term benefits	Average termination benefits	Average total remuneration
0–220,000	22	34,549	-	364	9,477	916	-	-	45,306
220,001–245,000	-	-	-	-	-	-	-	-	-
245,001–270,000	1	224,246	-	2,527	34,164	6,592	-	-	267,529
270,001–295,000	3	230,532	-	981	36,525	6,541	-	-	274,579
295,001–320,000	3	251,596	-	933	48,264	6,786	-	-	307,579
320,001–345,000	-	-	-	-	-	-	-	-	-
345,001–370,000	-	-	-	-	-	-	-	-	-
370,001–395,000	-	-	-	-	-	-	-	-	-
395,001–420,000	-	-	-	-	-	-	-	-	-
420,001–445,000	-	-	-	-	-	-	-	-	-
445,001–470,000	-	-	-	-	-	-	-	-	-
470,001–495,000	-	-	-	-	-	-	-	-	-
495,001–520,000	-	-	-	-	-	-	-	-	-
520,001–545,000	-	-	-	-	-	-	-	-	-
545,001–570,000	-	-	-	-	-	-	-	-	-
570,001 and above	-	-	-	-	-	-	-	-	-

Note: This table includes officers in a substantive SES role and officers acting in SES roles for any period during the financial year. For acting roles, the reported amounts reflect remuneration during these periods only. Those listed as key management personnel are not captured in this table.

The DTA had no other highly paid staff in 2024–25.

Appendix D: Corrections to the previous annual report (2023–24)

This appendix corrects reporting errors that occurred in the previous annual report, in accordance with section 17AH(1)(e) of the Public Governance, Performance and Accountability Rule 2014.

The DTA’s Annual Report 2023–24 contained one reporting error as detailed below:

Appendix C: Executive Remuneration

Page 124, Table 25: Information about remuneration for senior executives (2023–24)

The data reported in Table 25 incorrectly contained remuneration data for our key management personnel. This has been corrected on the following page to provide remuneration for senior executives, excluding key management personnel identified for 2023–24.

Table 27: Correction of Information about remuneration for senior executives (2023–24)

Total remuneration bands	Number of senior executives	Short-term benefits (\$)			Post-employment benefits (\$)	Other long-term benefits (\$)		Termination benefits (\$)	Total remuneration (\$)
		Average base salary	Average bonuses	Average other benefits and allowances	Average superannuation contributions	Average long service leave	Average other long-term benefits	Average termination benefits	Average total remuneration
0–220,000	21	45,901	-	317	7,453	1,861	-	-	55,532
220,001–245,000	-	-	-	-	-	-	-	-	-
245,001–270,000	2	215,690	-	1,163	33,792	5,959	-	-	256,604
270,001–295,000	4	230,036	-	1,694	39,400	6,573	-	-	277,703
295,001–320,000	1	254,932	-	2,907	42,909	7,529	-	-	308,277
320,001–345,000	-	-	-	-	-	-	-	-	-
345,001–370,000	-	-	-	-	-	-	-	-	-
370,001–395,000	-	-	-	-	-	-	-	-	-
395,001–420,000	-	-	-	-	-	-	-	-	-
420,001–445,000	-	-	-	-	-	-	-	-	-
445,001–470,000	-	-	-	-	-	-	-	-	-
470,001–495,000	-	-	-	-	-	-	-	-	-
495,001–520,000	-	-	-	-	-	-	-	-	-
520,001–545,000	-	-	-	-	-	-	-	-	-
545,001–570,000	-	-	-	-	-	-	-	-	-
570,001 and above	-	-	-	-	-	-	-	-	-

Note: This table includes officers in a substantive SES role and officers acting in SES roles for any period during the financial year. For acting roles, the reported amounts reflect remuneration during these periods only. Those listed as key management personnel are not captured in this table.

Appendix E: Glossary and abbreviations

Term	Meaning
AASB	Australian Accounting Standards Board
AI	artificial intelligence
AGGP	Australian Government Graduate Program
ANAO	Australian National Audit Office
APS	Australian Public Service
ARC	Audit and Risk Committee
Australian Government Architecture	A collection of whole-of-government standards, policies, designs and capabilities
BMP	Benefits Management Policy
BPOR	Budget Process Operational Rules
CEO	Chief Executive Officer
Cloud	internet storage and access to data and programs
DCAP	Digital Capability Assessment Process
DCM	Domain and Capability Model
Digital capability	A conceptual representation of the different functions that government requires to deliver its digital and ICT strategic outcomes
DIO	Digital Investment Overview
DLC	Digital Leadership Committee
ERP	enterprise resource planning
EVP	Employee Value Proposition
FBT	fringe benefits tax
FOI	freedom of information
GST	goods and services tax
ICT	information and communications technology
IDIP	Integrated Digital Investment Plan

Term	Meaning
IOF	Whole-of-government Digital and ICT Investment Oversight Framework, which provides a way for the DTA to support the government to manage its digital and ICT-enabled investments, from early planning through to project delivery and realisation of planned benefits
OAIC	Office of the Australian Information Commissioner
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PGPA Rule	Public Governance, Performance and Accountability Rule 2014
Reuse	Reuse of digital and ICT capabilities is a recognised priority across the Australian Public Service
SDDC	Secretaries Digital and Data Committee
SES	Senior Executive Service
SME	small to medium-sized enterprise
WoAG	Whole of Australian Government

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