Australian Government

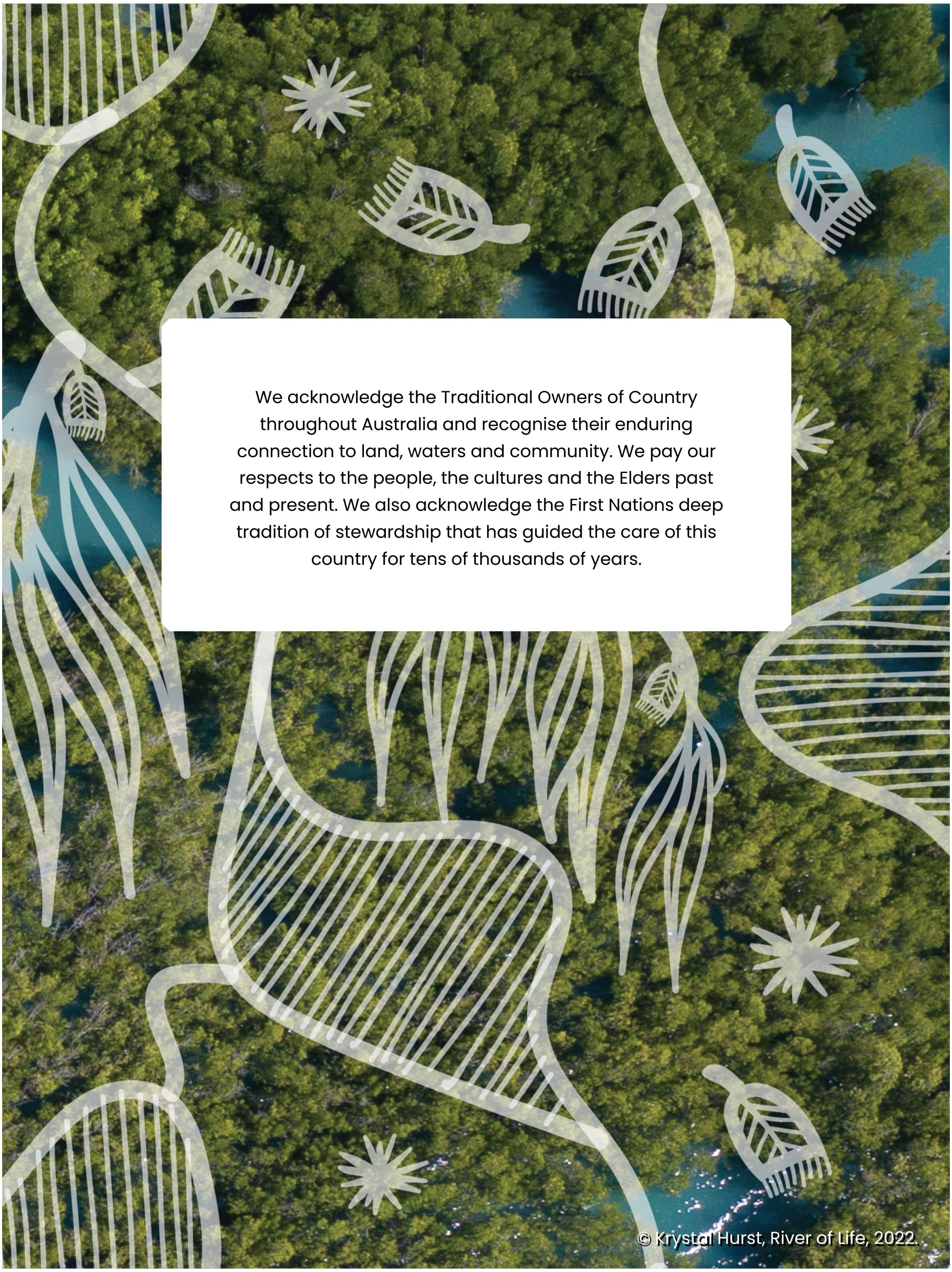
Clean Energy Regulator

CORPORATE PLAN

2026–30

Contents

Acknowledgement of Country



We acknowledge the Traditional Owners of Country throughout Australia and recognise their enduring connection to land, waters and community. We pay our respects to the people, the cultures and the Elders past and present. We also acknowledge the First Nations deep tradition of stewardship that has guided the care of this country for tens of thousands of years.

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Foreword by the Acting Chair

As the Acting Chair of the Clean Energy Regulator (CER), it is my privilege to present our 2026-30 Corporate Plan. The plan sets out how we will deliver our purpose over the next 4 years and build on the strong foundations established under the fine stewardship of David Parker AM, who retired from the Australian Public Service on 2 July 2026 after 9 years as Chair of the CER.

This organisation is highly capable, respected and already delivering significant carbon abatement outcomes. This plan builds on those strengths—our expertise, our people, digital infrastructure and our track record—while positioning the agency to respond with confidence to new opportunities and challenges.

Our purpose remains unchanged: to accelerate carbon abatement for Australia. Through trusted administration of our schemes and our stewardship of world-leading carbon and emerging nature markets, we support Australia to meet its emissions reduction targets. As our role evolves, this enduring focus continues to guide our work.

The agency continues to support the transition to renewable electricity generation in a more complex operating environment. Supply pressures, geopolitical instability and the increasing influence of climate variability including anticipated extreme El Niño conditions, are contributing to volatility in energy systems. These pressures reinforce the importance of the agency's work to support resilient, low-emissions pathways for households, businesses and communities.

Our established schemes remain central to Australia's emissions reduction architecture. Through the Australian Carbon Credit Unit (ACCU) Scheme, Safeguard Mechanism, Renewable Energy Target (RET), Cheaper Home Batteries Program (CHBP) and Nature Repair Market, we administer market-based mechanisms that support creditable abatement, renewable energy investment and emerging nature repair outcomes.

Over the life of this plan, we will continue supporting the increased uptake of solar batteries through the CHBP and maintain focus on the emissions reductions of Australia's largest industrial facilities through the Safeguard Mechanism. There will also be further development of the Product Guarantee of Origin (PGO) and Renewable Energy Guarantee of Origin (REGO) schemes as their respective markets grow.

We expect ongoing growth in participation in our schemes and interest in carbon and related markets is expected to continue to increase which is reflected in growing activity across certificate markets. Government policy settings designed to expand access to the Small-scale Renewable Energy Scheme (SRES) will support commercial, industrial and agricultural facilities to install mid-scale solar photovoltaic systems. At the same time, Australia's high uptake of rooftop solar, home batteries and electric vehicle chargers has created new opportunities to better coordinate consumer energy resources as we transition to net zero. This evolving energy landscape is broadening with the CER being nominated to take on the role of the Consumer Energy National Technical Regulator (CENTR). We have begun preparatory work and once legislated we will help support the technical integrity and coordination of these consumer energy resources as they become a more important part of Australia's energy system.

In response to this evolving environment, we are strengthening our position as a digitally driven services agency. Secure, reliable and efficient digital service delivery is central to how we administer schemes, support participants and provide trusted market information. We are continuing to invest in modern, secure systems and enhanced data capabilities, including the expansion of the Unit and Certificate Registry and careful, accountable and responsible use of artificial intelligence (AI).

As an economic regulator, our stewardship extends beyond scheme administration to the ongoing development and oversight of trusted, efficient, transparent and well-functioning markets. This includes progressing work to improve market connectivity, including enabling secure integration with third-party platforms through application programming interfaces, helping to support deeper, more liquid and better-informed markets. These capabilities will underpin both our established functions and our expanding responsibilities as the CENTR.

Integrity remains fundamental to everything we do and is essential for carbon and biodiversity markets to work effectively. Market confidence depends on high-quality available data, robust assurance, transparent information and clear regulatory expectations. We will continue to work closely with participants, industry, communities, First Nations peoples and all levels of government so that obligations are understood, opportunities are clear and participation in established and emerging markets is supported.

Australia has mature carbon markets that are recognised as globally leading. The role of government in underpinning market formation and the integrity of regulated carbon accounting, certificate generation and trading has been central. The agency will continue to develop and champion leading market infrastructure and institutions.

Delivering on our purpose relies on the capability and professionalism of our people. We will continue to invest in workforce capability and foster a strong, inclusive and pro-integrity culture that supports collaboration, innovation and accountability. In the face of global uncertainty and environmental pressures, we also recognise the importance of remaining a compassionate and supportive agency—both for our people and the communities we serve.

This Corporate Plan outlines how we will focus our efforts over the next 4 years to remain a trusted, expert and contemporary regulator. We will administer our schemes efficiently and effectively, support participants to engage with confidence and play a central role in Australia's transition to a low emissions and increasingly decentralised energy system.

Mr Carl Binning

Acting Chair
Clean Energy Regulator

26 August 2026

Statement of preparation

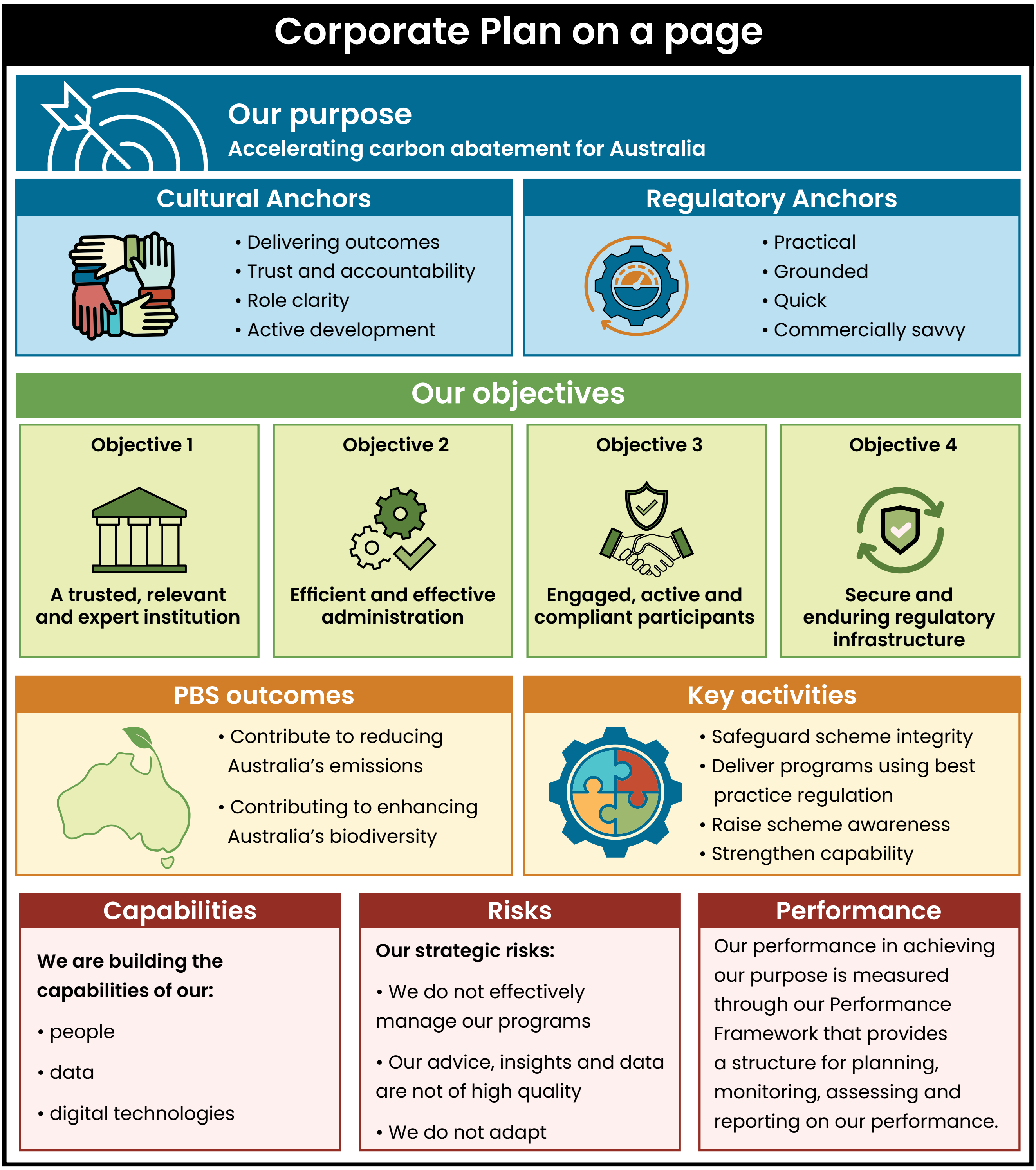
I, as the Accountable Authority of the Clean Energy Regulator, present the 2026-30 Clean Energy Regulator Corporate Plan, which covers the periods of 2026-27 to 2029-30, as required under paragraph 35(1)(b) of the *Public Governance, Performance and Accountability Act 2013* and in accordance with section 16E of the Public Governance, Performance and Accountability Rule 2014.

Acting Chair
Clean Energy Regulator

Introduction

The Corporate Plan is the CER's primary planning document. It supports transparency and accountability by providing Parliament, stakeholders and the public with a clear line of sight between our purpose, the outcomes we seek to achieve and the activities we undertake to meet them (see Figure 1). The plan also describes the operating environment shaping our work, and the capability, risk management and assurance arrangements that underpin our productivity and performance.

Figure 1 – Corporate plan on a page



About the CER

We are an economic regulator accelerating carbon abatement for Australia. We do this by administering Australian Government schemes to measure, manage, reduce and offset carbon emissions and promote biodiversity in Australia.

Our purpose

Our purpose is to accelerate carbon abatement for Australia. We do this with integrity, transparency and a commitment to best practice.

Our role

The CER is a non-corporate Commonwealth entity and statutory agency established under the *Clean Energy Regulator Act 2011.* We are an economic regulator responsible for administering Australian Government schemes that measure, manage and reduce greenhouse gas emissions, promote renewable energy generation, and support the development of emerging environmental markets.

Through the administration of market-based mechanisms, we contribute to the delivery of Australian Government climate and energy objectives, including emissions reduction targets and the transition to net zero. Our role includes administering schemes, monitoring and enforcing compliance, accrediting auditors, and collecting, analysing and publishing trusted data to support transparency and informed participation in markets.

We help steward Australia's carbon, renewable energy and emerging nature markets by supporting their integrity, transparency and effective operation. By maintaining confidence in market-based solutions and providing credible data, insights and regulatory assurance, we enable investment and participation that delivers enduring emissions reduction, renewable energy and environmental outcomes for Australia.

Governance

Effective and accountable decision-making is supported by a robust governance framework that ensures we administer our schemes and manage public resources in accordance with the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and stakeholder expectations.

The Chair, as Accountable Authority, is supported by a clear governance structure that defines roles, responsibilities and decision-making authorities across the agency. The Regulator Board provides independent oversight and strategic direction for the administration of the agency's statutory functions.

Our governance arrangements are underpinned by fit-for-purpose policies, delegations and business planning processes, supported by sound assurance, risk management and internal control frameworks. Independent advice and assurance are provided through the Audit Committee, with internal audit activity aligned to the agency's strategic risks and priorities.

We regularly review and strengthen our governance arrangements to ensure they remain contemporary, proportionate and aligned with government policy, supporting transparency, accountability and sustained organisational performance.

Schemes

The schemes we administer form an integrated framework to accelerate carbon abatement, support renewable energy generation and energy storage and drive positive economic, social and environmental outcomes for Australia. Through established emissions and energy markets and the introduction of new mechanisms to protect nature, these schemes encourage emissions reduction, underpin transparency and confidence in market-based solutions, and support sustained investment in activities that deliver new industries and enduring climate and biodiversity benefits.

The Australian Carbon Credit Unit Scheme (ACCU Scheme), established under the *Carbon Credits (Carbon Farming Initiative) Act 2011*, incentivises emissions reduction and carbon sequestration projects across a range of sectors. Participants may earn Australian carbon credit units (ACCUs), which can be traded in secondary markets or used by government and businesses to meet compliance or voluntary emissions reduction obligations.

The National Greenhouse and Energy Reporting Scheme (NGER), established under the *National Greenhouse and Energy Reporting Act 2007*, provides a single national framework for the reporting and dissemination of information on greenhouse gas emissions, energy production and energy consumption by Australia's largest corporations and facilities.

The Safeguard Mechanism applies to facilities with covered emissions exceeding 100,000 tonnes in a year. It requires facilities to keep their net emissions below a declining baseline.

The Renewable Energy Target (RET), established under the *Renewable Energy (Electricity) Act 2000*, comprises two certificate schemes that encourage additional electricity generation from renewable sources and battery storage through the CHBP. The RET supports emissions reduction in the electricity sector by creating a market for renewable energy certificates and promoting investment in ecologically sustainable renewable technologies.

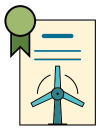
The Nature Repair Market, established under the *Nature Repair Act 2023*, is a voluntary market framework designed to encourage investment in projects that protect, manage and restore nature.
It enables the CER to issue tradeable biodiversity certificates to landholders, supporting improved biodiversity outcomes through market-based mechanisms.

The Guarantee of Origin Scheme (GO), established under the *Future Made in Australia (Guarantee of Origin) Act 2024*, tracks and verifies emissions intensity of products such as hydrogen and renewable electricity produced in Australia.
The scheme will progressively expand to cover additional products, supporting the development of low-emissions industries and transparent international trade.

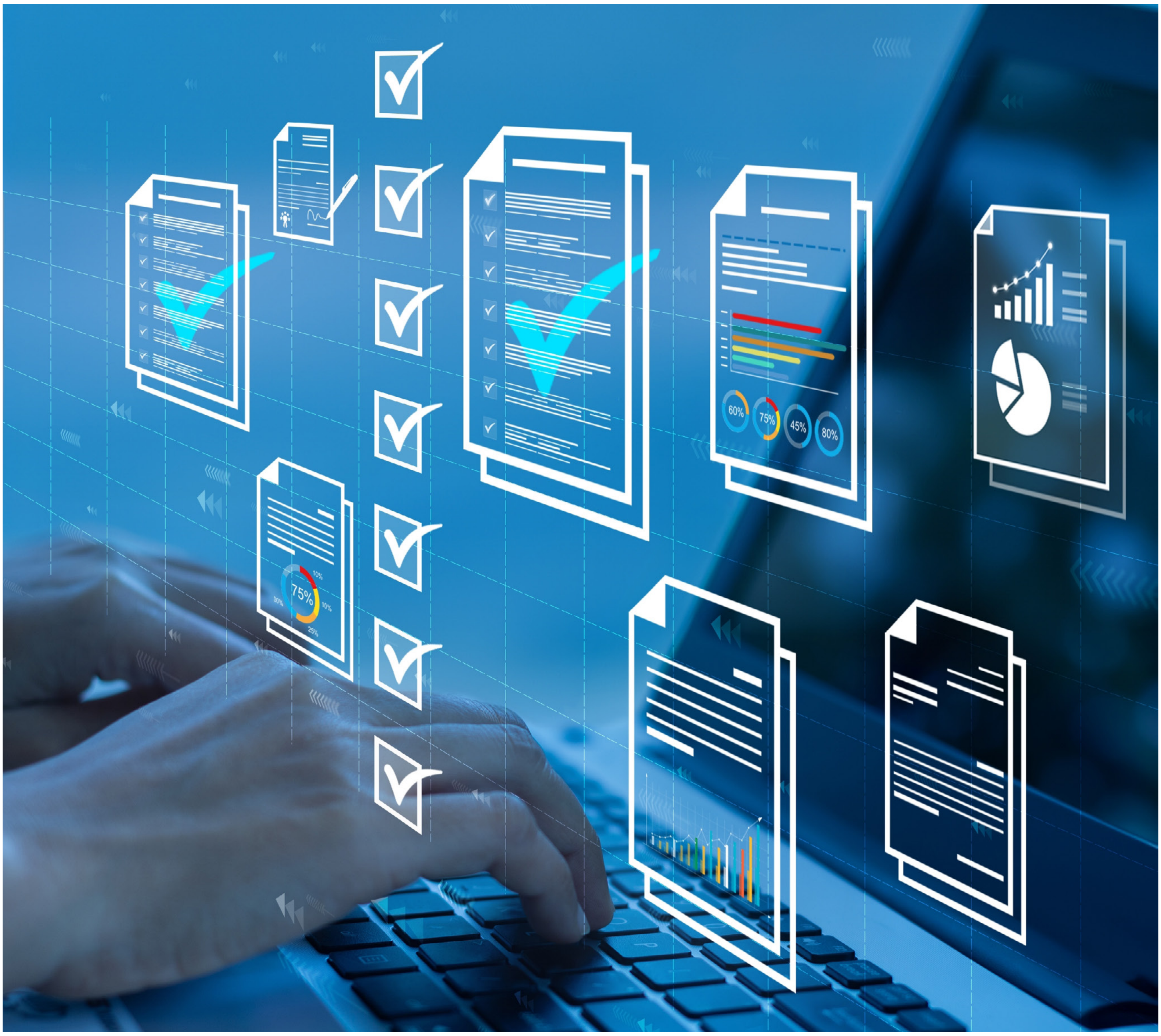
Registries

We manage secure and authoritative registries that underpin the administration and integrity of the schemes we regulate. These registries provide a trusted record of the creation, holding, transfer and surrender of units and certificates, supporting transparent, efficient and well-functioning markets.

[Unit and Certificate Registry](#) – A modern, secure and unified registry that enables participants to hold, transfer and manage multiple unit and certificate types. The registry incorporates the Australian National Registry of Emissions Units (ANREU), established under the *Australian National Registry of Emissions Units Act 2011*, and provides a scalable foundation for administering existing and emerging schemes, with functionality progressively being expanded to onboard additional units and certificates as required.



[Renewable Energy Certificate (REC) Registry](#) – A secure registry that supports the creation, registration, transfer and surrender of renewable energy certificates, underpinning the effective administration and integrity of the RET.



Expectations and intent

We operate within an accountability framework established by the Australian Government through the Ministerial Statement of Expectations and our Regulator Statement of Intent.

The Ministerial Statement of Expectations outlines the government's expectations for how we will perform our functions and exercise our powers. It emphasises our role as a steward of Australia's carbon and emerging nature markets, with a strong focus on transparency, market confidence and effective engagement with participants and stakeholders. It also highlights the importance of ensuring First Nations Australians have access to economic opportunities arising from the transition to net zero.

An addendum issued in December 2025, reinforces the expectation that regulators must balance risk mitigation with efficiency, growth and productivity. In this context, we are expected to apply proportionate, risk-based regulation, reduce unnecessary regulatory burden where possible, and support innovation and new market development while maintaining robust assurance and compliance standards.

Our Regulator Statement of Intent outlines how we will meet those expectations. The current Statements are available on our website: cer.gov.au/about-us/our-reports-and-accountability/statements-expectations-and-intent.

Our approach

To successfully administer the Australian Government schemes that measure, manage, reduce and offset carbon emissions and support biodiversity outcomes in Australia, our approach is to adapt to our evolving operating environment and meet stakeholder expectations by:

- **enhancing how we engage with our regulated entities**
- **working collaboratively with First Nations peoples to support participation in our schemes**
- **applying proportionate, risk-based and intelligence-led regulation**
- **enhancing digital services to support efficient scheme administration for our people and participants, reflecting our role as a digitally driven delivery agency**
- **ensuring our processes and systems reduce burden on participants and improve operational efficiency**
- **strengthening the quality, accessibility and sharing of our data**
- **encouraging innovation and agility in our people**
- **protecting the integrity and utility of the core scheme elements, including greenhouse and energy data, contracts, units and certificates**
- **working collaboratively across government to support implementation and coordinated outcomes**
- **maximising our detection and response capability to instances of non-compliance.**

A healthy culture is absolutely essential to the work of innovation and improvement.

Anna Hancock
Regulator Board member

Operating environment

We undertake our key activities within a complex and evolving environment shaped by Australia's climate, energy and biodiversity policy settings, global economic conditions, rapid technological change and increasing expectations of regulators.

Economic conditions and market confidence

Global and domestic economic conditions can influence participation in our schemes and the behaviour of regulated entities. Volatility in energy markets, inflationary pressures, capital availability and shifts in investment patterns can affect decisions to undertake emissions reduction, renewable energy and battery storage and biodiversity projects. Demand for emissions-related units and certificates is influenced by those broader macroeconomic conditions and policy certainty, while microeconomic factors such as project costs, technology maturity and financing conditions shape participation at the project level.

As an economic regulator, we respond to periods of instability and economic change by:

- strengthening our relationships with our regulated entities and government agencies
- maintaining stable and transparent scheme administration, including timely and predictable decisions, clear guidance and reliable systems
- streamlining and digitising processes where possible
- publishing timely and quality market data and analysis
- scaling participant support and risk-based regulatory effort to remain effective as economic conditions change.

Carbon markets: integrity, liquidity and trust

Efficient and effective carbon markets play an integral part in the success of our schemes, particularly as the number, interconnectedness and complexity of the schemes we administer grows. Markets for ACCUs, Safeguard Mechanism Credits (SMCs), and biodiversity and renewable energy certificates help convert emissions reduction, biodiversity outcomes and renewable generation into tradable value, supporting investment decisions across the economy. Regulated outcomes through the RET, and more recently, the reformed Safeguard Mechanism have driven private sector compliance demand as the key driver of market activity, alongside voluntary demand from organisations seeking to meet corporate emissions reduction and net zero commitments.

We continue to provide education and information to carbon markets to enable informed and active market participation, including through our Quarterly Carbon Market Reports (QCMR), which provide a regular view of supply and demand across the markets supporting the schemes we administer. We also monitor international carbon market developments to better understand implications for Australia's domestic markets and to support Australia in meeting its international obligations under the Paris Agreement.

Managing legislative change

The legislative environment continues to evolve as the government responds to emissions reduction targets, energy transition priorities and emerging environmental markets. In recent years, we have successfully taken on responsibility for significant new functions, including the CHBP, reformed Safeguard Mechanism, the Nature Repair Market and the GO Scheme.

Following the May 2026 Budget, we were identified as the preferred entity to regulate new distributed energy devices (CENTR), subject to legislation. We will ensure that these devices meet national standards, are installed by accredited professionals, and are recorded in a centralised, national, installed device register to enable visibility, oversight and coordination. This new national framework is a key reform to modernising Australia's economy by improving productivity and increasing competition across Australia's energy ecosystem. It will empower Australians to maximise the benefits of their own energy systems and potentially enter the national electricity market if they choose.

Further policy development and refinement is expected over the coming years as Australia continues to progress towards its emissions reduction and biodiversity objectives. We are responding by seeking efficiencies in our operational model, building organisational flexibility, applying proportionate and risk-based regulation, and strengthening internal governance, assurance and capability to ensure new and evolving requirements are implemented efficiently and effectively.

2026-27 scheme reviews

- The Australian Government will review Safeguard Mechanism policy settings, led by the Department of Climate Change, Energy, the Environment and Water (DCCEEW), to ensure they are appropriately calibrated, including baselines and coverage, the use of credits and units, arrangements for international competitiveness and the treatment of the flexibility mechanism.
- The Climate Change Authority is undertaking its fifth review of the ACCU Scheme and will provide a report to the Minister by the end of 2026. The review will assess whether the scheme is appropriately calibrated to deliver sufficient abatement in the context of Australia's 2035 emissions reduction targets, changes to the Safeguard Mechanism, and developments in international carbon markets under Article 6 of the Paris Agreement.

The regulatory landscape

Australia's regulatory environment is increasingly complex and fast-moving, with expectations that regulation is fit for purpose, proportionate and adaptable, and supported by strong stewardship and modern digital capability. Our scheme participants expect clear rules and guidance, streamlined processes, accessible systems and compliance settings that are responsive to risk.

To meet these expectations, we focus on transparency in our decisions, constructive engagement with stakeholders and continuous improvement of our guidance, processes and systems. We are a risk-based regulator and adapt the way we work to support faster processing and decision-making, stronger assurance and a better participant experience, while maintaining necessary safeguards.

With integrity underpinning our regulatory role, we continue to identify opportunities to administer our schemes more efficiently and effectively, reducing unnecessary administrative burden while supporting market confidence and compliance.

This approach enables us to deliver tangible benefits for participants and contribute to the Australian Government's productivity agenda while upholding robust regulatory outcomes.

We should not only be a trusted regulator, but also future ready for the challenges that will emerge over the coming decades.

Matt Cahill
Regulator Board member

Responding to a changing climate

Australia's climate is changing, increasing the likelihood of more frequent and severe events such as heatwaves, bushfires, floods and storms. These risks can impact the feasibility and timing of carbon abatement projects, production at Safeguard facilities, and the infrastructure and supply chains our scheme participants rely on. In turn, this has potential to disrupt the delivery of the schemes we administer with possible flow on effects to unit and certificate supply, market confidence and compliance outcomes.

We are committed to considering climate risks across our operations, consistent with the Australian Government's approach to climate risk management and transparent reporting. We will:

- strengthen organisational resilience and continuity arrangements so we can provide consistent, accessible services during disruption
- maintain resilient and secure digital channels
- provide clear, timely guidance, including flexibility where possible and appropriate.

We will prioritise regulatory effort where climate disruption, remoteness or infrastructure constraints increase delivery and operational risks. We will work closely with DCCEEW and other agencies to support coherent administration across interconnected measures, noting that regional, disadvantaged and First Nations communities can be disproportionately affected.

While climate change creates risks for scheme delivery, the schemes we administer play an important role in mitigating climate change by supporting emissions reduction, renewable energy generation and carbon abatement across the economy.

We will also reduce emissions from our own operations, consistent with the APS net zero by 2030 target. Our footprint is driven mainly by electricity use in our Canberra office tenancy and business travel, with smaller contributions from purchased goods and services, and waste. Through our Emissions Reduction Plan we are improving energy performance with our building manager and co-tenants, pursuing lower-emissions electricity where feasible, promoting digital-by-default ways of working, and embedding sustainability in procurement and workplace practices.

Technological change and digital resilience

Technological change is a key driver of opportunity for the CER. We are positioning ourselves as a digitally driven delivery agency, with secure, scalable and user-centred systems at the core of our operations. We are leveraging modern digital platforms, data analytics, automation and AI to streamline scheme administration, enable high-volume transactions, and deliver faster, more consistent and accessible services to participants. This allows us to scale efficiently, improve user experience and support the effective operation of carbon and energy markets.

We are building on our digital foundations through the targeted application of AI to support regulatory functions at scale. We will progressively adopt AI-enabled tools to improve the consistency, timeliness and quality of decision-making, and generate deeper insights across our data. While always ensuring appropriate human oversight, we will reduce manual handling and administrative burden for both the CER and our scheme and market participants, while enabling a more proactive and risk-based approach to compliance.

This approach aligns with the Australian Government's broader direction for responsible AI adoption, including national settings that support productivity, capability, safety and public trust. As those settings continue to evolve, we will ensure our use of AI remains proportionate, accountable and consistent with whole-of-government expectations by embedding strong controls and oversight measures. This will support assurance, transparency and effective risk management while maintaining public trust.

As cyber threats continue to grow in frequency, sophistication and impact across government and industry, we face an increasingly challenging risk environment. We are actively managing these risks to maintain confidence in the registries and markets we support. This includes strengthening how we oversee third-party and cloud service providers to protect sensitive information, maintaining continuity of operations and preserving the integrity of transactions and data. We continue to mitigate these risks through strong cyber security practices, robust identity and access controls, resilient system architecture and active vendor management, and we will continue to invest in our digital resilience and capability. This ensures the protection of sensitive information, continuity of operations, and the integrity of transactions and data in an evolving threat landscape.

Risk management

We take a balanced and risk-informed approach to decision-making to respond to change in our operating environment and support the delivery of our purpose.

Our approach to risk management is to use a robust risk analysis to make risk-informed decisions within the boundaries set by our risk appetite statement and tolerance settings. These settings define how much risk we are prepared to accept in delivering our schemes and key activities, and they are supported by our:

- Risk Management Policy - that provides the over-arching guidance for the agency's risk management program.
- Risk Management Framework - that outlines our system of risk management and oversight and is aligned to the Commonwealth Risk Management Policy and the ISO 31000: 2018 Risk Management Guidelines.

Our risk management process is systematic, repeatable, and scalable. It enables officials across the agency to make risk-informed decisions and take appropriate actions in response to events, issues or incidents. This approach helps us respond to a changing operating environment, safeguard the integrity of our schemes and identify opportunities to improve the delivery of our purpose.

Strategic risks

We have a clear understanding of our regulatory environment, which drives strategic thinking and supports risk-informed discussions by the Regulator Board, the Audit Committee and Executive leadership committees.

Our strategic risks consider events and changes in our operating environment with a view to mitigate threats that may impact our ability to achieve our purpose. We also consider opportunities arising from change that could strengthen our delivery, capability and regulatory outcomes. Table 1 summarises our strategic risks and their relationship to the key activities that support delivery of our purpose.

Table 1

Strategic risks	Linked key activity
We do not effectively manage our programs	
Our programs are central to delivering Australia's carbon abatement objectives and meeting international commitments. Their effective stewardship depends on strong regulatory administration, organisational capability, and secure, resilient enabling infrastructure. Sustained performance in these areas is critical to maintaining confidence in scheme integrity, delivery and outcomes.	**Key activity 2, supported by Key activity 4.** Effective program delivery depends on sound regulatory administration, enabling services, capable people and reliable systems.
Our advice, insights and data are not of high quality	
We are the custodian of Australia's renewable energy, emissions and abatement data. High-quality data is essential to ensuring the advice, insights and information we provide to government and stakeholders is trusted and supports policy decisions, government outcomes and progress towards emissions targets.	**Key activity 1, supported by Key activity 3.** High-quality advice, insights and data are central to scheme integrity, transparency and informed engagement with government and stakeholders.
We do not adapt	
We operate in a dynamic environment and must respond to changes in policy, markets, funding and stakeholder expectations. This depends on flexible and resilient systems, processes and infrastructure, supported by a capable workforce and an adaptive operating model. By adapting effectively, we are better positioned to support carbon markets, respond to emerging needs, engage stakeholders and deliver current and future programs.	**Key activity 4, supported by Key activity 3.** Adapting to change relies on workforce capability, flexible processes, resilient systems and engagement approaches that respond to evolving needs.

We manage our strategic risks through:

- risk owners identifying and implementing actions to address threats and respond to opportunities, including:
  - developing strategies that reduce uncertainty including by improving knowledge
  - strengthening controls to limit the likelihood or impact of the risks
  - monitoring changes in risk exposure and emerging issues
  - accepting the risk or opportunity within appetite and tolerance settings
- regular review of strategic risks by the agency Chair, Strategic Leadership Team and the Regulator Board
- oversight by the Regulator Board and Audit Committee.

Risk oversight and governance

The Accountable Authority (the Chair) requires all officials and contractors to consider and actively manage risk in their day-to-day duties and decision-making. However, those risks are not managed in isolation and are reported through governance committees to support oversight and escalation. Where a committee has specific responsibilities relating to risk, they are outlined in the committees' terms of reference.

Table 2 outlines the key risk responsibilities across the agency and how they support effective risk oversight and management.

Table 2

Role	Responsibility
Risk owners	Accountable for managing enterprise risks.
Control owners	Responsible for implementing strategies or actions to reduce and manage uncertainty and help determine the impact of potential changes to the agency's objectives.
Regulator Board	Monitoring and reviewing the agency's risk profile and advising on the management of key risks.
Audit Committee	Monitoring and reviewing the appropriateness of the agency's system of risk oversight.
Chief Risk Advisor	Champions our risk culture and plays a central role in creating an environment where risk thinking and engagement is incorporated into operational and strategic decisions with transparent reporting to our governance committees.

Key activities

Our 4 key activities set out how we will deliver our purpose and contribute to the outcomes assigned by the government in the Portfolio Budget Statements.

Key activity 1

Protect integrity and transparency across our administered schemes and their associated markets.

We safeguard confidence in the schemes and markets we administer by upholding high standards of assurance and transparency in everything we do. We administer schemes consistently and in accordance with legislative and policy requirements, providing clear, accurate and timely information to participants and stakeholders. Through active monitoring, assurance and engagement, we identify risks early and respond proportionately to protect market integrity.

We continuously improve our regulatory practices by learning from feedback, data and experience. This enables us to strengthen processes, guidance and controls over time, ensuring our approach remains effective, credible and fit for purpose in a changing operating environment.

Focus on: Collectors and custodians of data

We are the custodian of Australia's key emissions, energy and abatement data. By ensuring this data is high-quality, trusted and fit for purpose, we support informed decision-making by government and participants and strengthen confidence in Australia's carbon and emerging nature markets.

We invest in modern, secure systems and data infrastructure to improve the accuracy, timeliness and reliability of scheme data. This includes automated data validation, strengthened data governance and controls, and the progressive expansion of high-value datasets and insights. These improvements enhance transparency, support early identification of emerging risks, and reduce manual handling, repeat enquiries and downstream assurance effort.

Demand for accessible and reliable data continues to grow as participants, government authorities, policymakers and the public seek to understand emissions trends, market dynamics and the credibility of environmental claims.

We support efforts to increase the transparency and accessibility of data collected by the agency. Through our data services platform, we provide clear, searchable and flexible access to information we collect, consistent with legislative requirements for safe and secure data use. We will continue to refine and expand these services, informed by data, feedback and experience, to ensure they remain effective, credible and fit for purpose in a changing operating environment.

Key activity 2

Deliver the programs we administer using best practice regulatory principles supported by effective enabling services.

We deliver the agency's regulatory and corporate functions in a way that is evidence based, proportionate and fit for purpose. We apply data-driven and risk-based approaches to compliance to target regulatory effort where it will have the greatest impact, reduce unnecessary burden on participants, and support fair and consistent outcomes.

Our corporate and administrative services underpin this work by ensuring the agency meets its legislative, policy and governance obligations, while enabling efficient, reliable day-to-day operations. Together, these services support sound decision making and effective stewardship of public resources and enable the agency to operate efficiently.

Focus on: Driving quality regulatory outcomes through strong compliance

We apply a risk-based, intelligence-led approach to compliance to target regulatory effort where it has the greatest impact on scheme integrity and outcomes. While responsibility for compliance rests with participants, our role is to support understanding of obligations, deter non-compliance and respond proportionately to risk, misconduct and harm, consistent with legislative and policy requirements.

Our compliance approach integrates education, monitoring and enforcement. We prioritise clear guidance and early engagement to support participants who are willing and able to comply, while using our full suite of compliance and enforcement powers where necessary to address non-compliance. This enables fair and consistent regulatory outcomes, supports productivity and minimises unnecessary burden for low-risk participants.

We use data analytics, AI-enabled tools, intelligence insights and emerging trends across the schemes we administer to inform our compliance priorities and deploy resources effectively. These capabilities enhance our ability to identify risks earlier, detect patterns of non-compliance and respond in a timely, transparent and proportionate way. This strengthens assurance over scheme integrity and enables the efficient stewardship of public resources. Compliance priorities are reviewed and refined annually to reflect changes in market behaviour, industry practice and government policy settings.

Transparency underpins our compliance approach. Where appropriate and consistent with legislative requirements, we publish information about our compliance priorities, expectations and actions to promote accountability, support informed participation and reinforce confidence in the schemes and markets we administer.

Key activity 3

Raise awareness and understanding of scheme requirements and apply expertise to enable productive engagement.

We work collaboratively with scheme participants, service providers, communities, institutions and other organisations to build understanding of scheme requirements and support compliant participation. Through targeted, timely and tailored engagement, we raise awareness, share insights and draw on stakeholder expertise to enable productive engagement and encourage innovation.

As the agency implements new legislative requirements and builds new functions, we adapt our engagement approaches to reflect differing needs and contexts. This supports efficient administration, reduces regulatory burden for both new and existing participants, and improves overall regulatory outcomes.

I think the work that the CER does is just so critical from a First Nations kind of perspective – caring for country is everything, and we really have to look after Country and so many of the schemes, markets, and programs that the Regulator runs are about that.

Oliver Costello
Regulator Board member

Focus on: Strengthening collaboration, cooperation and engagement

We work closely with scheme participants, communities, other regulators and government agencies to build shared understanding of scheme requirements, support market integrity and enable coherent administration across interconnected policy and market settings. Through collaboration and cooperation, we reduce duplication and regulatory burden while supporting consistent, fair and effective regulatory outcomes.

We are continually looking at how the agency engages with First Nations people and organisations, and where we can strengthen our capability and maturity in this area. There is growing market demand for First Nations core benefits to be recognised and verified alongside carbon offset units, renewable energy certificates and Nature Repair Market biodiversity certificates. Through the ACCU Scheme, particularly savanna fire management projects, First Nations organisations and land managers can apply traditional knowledge and cultural land management practices to generate carbon credits, creating employment, income and community-led economic development in regional and remote Australia.

The two current savanna fire management methods support strategic early dry season burning to reduce the frequency and intensity of damaging late dry season wildfires. The Emissions Avoidance method generates carbon credits by reducing methane and nitrous oxide emissions that would otherwise result from large, high-intensity fires. The Sequestration and Emissions Avoidance method builds on this by also recognising the additional carbon stored in living vegetation and dead organic matter as a result of improved fire management. Together, these methods combine traditional First Nations land management practices and knowledge with modern carbon accounting to deliver emissions reductions, biodiversity benefits and economic opportunities for communities across northern Australia.

We continue to build on our established relationship with DCCEEW, by working together through regular engagement, information-sharing and coordinated delivery.

This collaboration enables us to contribute regulatory expertise and operational insights that support the effective design, implementation and ongoing refinement of schemes aligned with Australian Government priorities.

As expectations of regulators continue to increase, we prioritise clear communication, targeted education and timely engagement to set clear expectations and support compliant participation. By publishing guidance, data, insights and information, and responding to stakeholder feedback, we strengthen transparency, public understanding and confidence in the schemes and markets we administer, while continuously improving our services and regulatory approach.

Targeted and early engagement also improves productivity by reducing avoidable errors, repeat interactions and compliance follow-up, enabling more efficient participation in our schemes and more effective use of regulatory effort.

We engage domestically and internationally to share data, insights and expertise that support climate reporting, market development and the operation of high-integrity carbon and nature markets. This includes contributing specialist capability to whole-of-government and international processes and providing briefings to international government representatives on the schemes we administer and Australia's carbon market, supporting international climate reporting and market development.

Key activity 4

Strengthen capability in our people, processes and digital infrastructure to meet current and emerging requirements.

We maintain and enhance the workforce capability, business processes and digital systems that underpin effective scheme regulation, compliance, enforcement and market facilitation. Strengthening capability is central to improving productivity by enabling work to be delivered more efficiently, consistently and at scale, while maintaining high standards of integrity and assurance.

Effective financial stewardship of public resources supports the delivery of our regulatory functions and key activities. As our responsibilities continue to evolve, we will ensure resources are directed to areas of greatest need and that financial decisions are aligned with organisational priorities and government expectations. We will continue to implement and maintain cost recovery arrangements that support policy objectives and sustainable administration of the schemes we regulate. Through sound financial management and long-term planning, we will maintain the capability and capacity required to deliver existing and emerging functions.

We focus on ensuring our systems are secure, resilient and fit for purpose; our processes are robust and adaptable; and our workforce has the skills and flexibility required to respond to evolving legislative responsibilities, risks and operating environments. Together, these foundations support reliable regulatory delivery and sustained organisational performance.

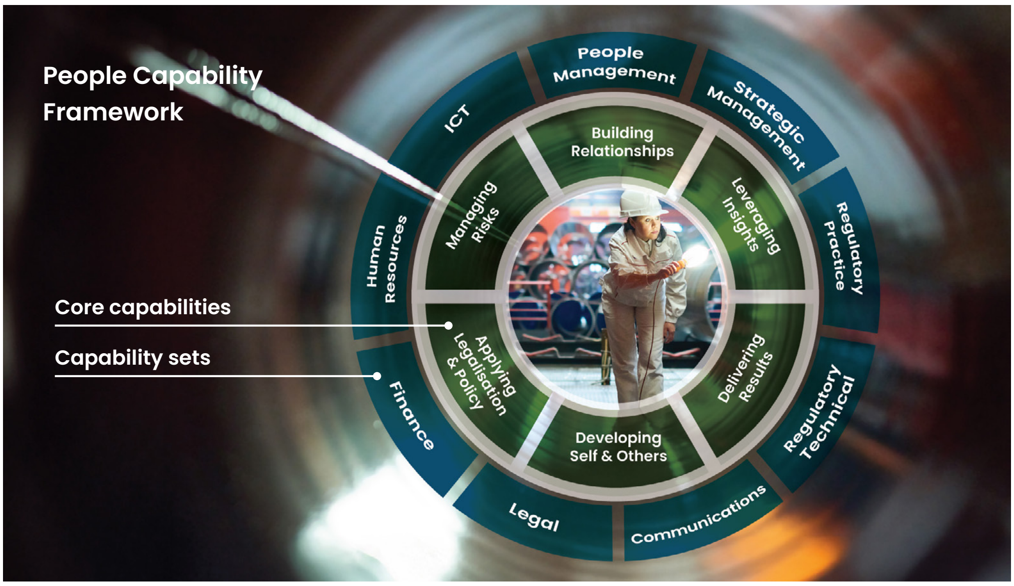
Focus on: Building capability across the agency

Our people

Our people are central to delivering our functions effectively. We are building a skilled, adaptable and future-ready workforce with the capability to operate effectively in data-enabled, digital environments, apply sound judgement in risk-based regulation, and respond to evolving legislative, policy and operational requirements. We invest in targeted learning and development to support our managers to lead and foster high performing teams, manage performance with confidence, and deliver programs that strengthen capability across the APS core skill sets. We also deliver strategic workforce planning to establish clear career pathways and talent pipelines to meet the agency's evolving needs, ensuring our people have the skills and confidence to perform effectively.

As part of establishing the CENTR, we are developing capability maps to identify the skills, expertise and workforce profiles required to deliver this function effectively. These maps define the core technical, regulatory, analytical and assurance capabilities needed and inform workforce planning, recruitment, learning and development and succession planning.

We use outsourced resources selectively and in line with the APS Strategic Commissioning Framework, including where specialist expertise is required or skills cannot readily be sourced within the APS. In 2026-27, we will continue to reduce reliance on external engagements and ensure that work identified as core to the agency is deliverd internally.



Our data

Strong data capability underpins effective, efficient and trusted regulation. We treat data as a strategic asset—robustly governed, responsibly used and purposefully applied—to support sound decision-making, protect market integrity and maintain public confidence in the schemes and markets we administer.

We are strengthening our ability to collect, manage and analyse growing volumes of diverse data through integrated and scalable systems. This capability enables earlier identification of non-compliance, more timely regulatory responses and improved assurance outcomes, while also supporting collaboration with other government agencies aligned with Australia's emissions reduction and net zero objectives.

Building a strong data-led culture is central to this approach. We value data literacy, encourage informed curiosity and support our people to confidently use data in their everyday work, embedding data into how we plan, prioritise and deliver our functions.

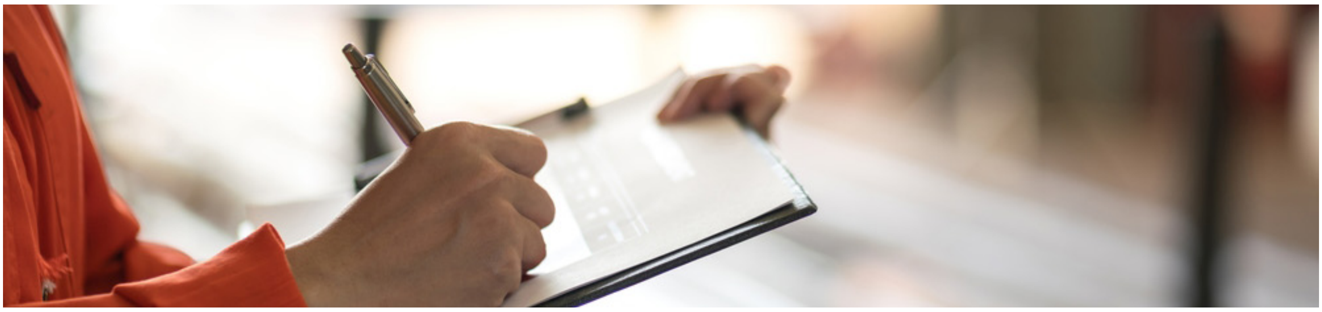
By strengthening how we manage and use data, we enable more efficient administration, support risk-based regulation and generate insights that improve outcomes for the Australian Government and our scheme participants, and reinforce confidence in the integrity and transparency of the schemes and markets we administer.

Our digital technology

Our digital capability is a critical enabler of our performance as a regulator, supporting secure, reliable and efficient service delivery across the schemes we administer. Through ongoing digital transformation, we invest in resilient, user-centred platforms that improve processing timeliness, system availability and administrative efficiency, while reducing regulatory burden for participants.

Our Change Program is modernising our platforms, services and tools to create a scalable and future-ready digital ecosystem.
These investments strengthen cybersecurity and system resilience, increase automation and reuse, and support interoperability as legislative requirements evolve, directly contributing to improved efficiency and consistent regulatory outcomes.

We are adopting a staged and proportionate approach to the use of AI to improve productivity and the efficiency of regulatory processes. AI will be implemented within an 'expert in the loop' model, ensuring all outputs are subject to human oversight, judgement and accountability. Over the period of this plan, we will continue to improve interoperability, automation and digital governance to maintain high levels of system availability and reliability. These initiatives support timely regulatory action, enable more efficient delivery of our key activities, and strengthen the measurement and assessment of performance as markets, technologies and participant expectations continue to evolve.



It is very clear that we have a depth of experience and knowledge and a culture that strives for excellence which gives me, as a member of the Board, a high level of confidence in the agency.

Jo Sheppard | Regulator Board member

Performance

We measure our performance in achieving our purpose through the results of our key activities, assessed using a balanced set of performance measures and defined targets.

Our approach to performance planning, monitoring and reporting is underpinned by the Commonwealth Performance Framework and the requirements of the PGPA Act and the Public Governance, Performance and Accountability Rule 2014.

Our performance measures include a diverse set of indicators to ensure a well-rounded assessment of our impact. It incorporates a balanced mix of quantitative and qualitative key performance indicators (KPI) with quantitative indicators accompanied by defined performance targets to enable consistent measurement over time. We use pre-selected case studies where appropriate, to demonstrate performance of our qualitative measures.

Our performance framework is reviewed and refined with each planning cycle to reflect improvements in our reporting maturity and to respond to changes in our operating environment. Performance against these measures is reported annually in our Annual Performance Statement, published as part of our Annual Report.

Regulator performance

We adhere to the Regulator Performance Guide (RMG 128), which outlines the Regulator Performance Principles (RPP) for Commonwealth regulators.

Continuous improvement and building trust
Adopt a whole-of-system perspective, continuously improving their performance, capability and culture to build trust and confidence in Australia's regulatory settings.

Risk-based and data-driven regulation
Manage risks proportionately and maintain essential safeguards while minimising regulatory burden and leveraging data and digital technology to support those they regulate to comply and grow.

Collaboration and engagement
Be transparent and responsive communicators, implementing regulations in a modern and collaborative way.

All our KPIs are aligned to at least one of these principles to demonstrate our commitment to transparency and accountability in the delivery of our regulatory functions on behalf of the Australian Government.

Performance measures and targets

Key activity 1

KPI 1.1 – Provide quality, relevant, useful and timely market information.				
Rationale	Providing market information that supports transparency, informed participation and decision-making helps build confidence in the schemes and markets we administer.			
Measurement method	This composite measure assesses the effectiveness of market information demonstrated not only by the production and dissemination of analytical products, but also by how those products are perceived and used by stakeholders. Results from both components are interpreted collectively to form an overall assessment of performance. Market information products are defined as CER-produced publications, datasets or analytical outputs intended to inform about scheme operation, market activity, compliance settings or emerging trends.			
Type of measure	Effectiveness and output			
RPP	Continuous improvement and building trust Risk-based and data-driven regulation			
KPI 1.1.1 – Timely delivery of market information products.				
Year	2026-27	2027-28	2028-29	2029-30
Target	Qualitative	Qualitative	Qualitative	Qualitative
Methodology	Qualitative assessment of the key market information products we deliver during the reporting period, including an analysis of their relevance, clarity and timeliness. Timely delivery refers to publication of market information products either in accordance with a published schedule or within a reasonable period following data finalisation.			
Owners	Carbon Markets Branch			
KPI 1.1.2 – Stakeholder assessment of the market information provided.				
Year	2026-27	2027-28	2028-29	2029-30
Target	≥ 80%	≥ 80%	≥ 80%	≥ 80%
Methodology	Quantitative analysis of responses from the independently administered stakeholder survey, focusing on questions relating to the relevance and timeliness of our market updates and information products.			
Owners	Corporate Branch			

Assessment scale		
Achieved	**Partially achieved**	**Not achieved**
Evidence demonstrates delivery of information in line with the methodology and ≥ 80% of survey respondents indicate positive assessment of our market information.	Evidence demonstrates delivery of information in line with the methodology, but stakeholder survey results are below the target threshold.	Insufficient evidence of the delivery of information in line with the methodology and stakeholder survey results are below the target threshold.

KPI 1.2 – Improvements to the way we use and share data.

Year	2026-27	2027-28	2028-29	2029-30
Target	Qualitative	Qualitative	Qualitative	Qualitative
Rationale	Improving data accessibility, quality and usability supports transparency, stakeholder understanding, evidence-based decision-making and confidence in our regulatory approach.			
Measurement method	Performance will be assessed using a pre-selected qualitative case study to demonstrate material improvements in how the agency uses and/or shares data. 'Improvements' are defined as enhancements to data accessibility, quality, consistency, timeliness, usability or integration, and in how data is used to better inform regulatory decision making, market transparency or stakeholder understanding. The case study selected for 2026-27 is *Data-driven compliance*. We will aim to demonstrate how improved use of data strengthens our ability to target our compliance effort, identify risks earlier, and support more timely and proportionate regulatory action.			
Type of measure	Effectiveness			
RPP	Risk-based and data-driven regulation Continuous improvement and building trust			
Owners	Transformation Branch			

Assessment scale		
Achieved	**Partially achieved**	**Not achieved**
The case study demonstrates a material improvement in how we use and/or share data, supported by clear evidence of better regulatory decision-making, transparency or stakeholder understanding.	The case study demonstrates some improvement in how we use and/or share data, but the evidence shows the improvement is limited in scope, maturity or impact.	The case study does not demonstrate a clear improvement in how we use and/or share data, or the evidence is insufficient.

KPI 1.3 – Stakeholder assessment of the agency's commitment to continuous improvement and building trust.				
Year	2026-27	2027-28	2028-29	2029-30
Target	≥ 80%	≥ 80%	≥ 80%	≥ 80%
Rationale	Stakeholder perceptions of the agency's commitment to continuous improvement and building trust provide a direct measure of the agency's integrity, transparency and effectiveness as a regulator.			
Measurement method	Assessed through quantitative analysis of independently administered stakeholder survey results, supported by qualitative analysis of relevant verbatim comments to identify key themes, drivers of stakeholder sentiment and areas for improvement. Performance will be assessed using the proportion of respondents who provide a rating to survey questions specifically designed to measure trust, integrity, transparency and evidence of continuous improvement.			
Type of measure	Effectiveness			
RPP	Continuous improvement and building trust			
Owners	Corporate Branch			

Assessment scale		
Achieved	**Partially achieved**	**Not achieved**
Greater than or equal to 80% of stakeholder survey respondents rate the agency positively (agree or strongly agree) on questions relating to trust, transparency, integrity and continuous improvement.	Greater than or equal to 80% of stakeholder survey respondents rate the agency largely positively (agree, strongly agree or mixed) on questions relating to trust, transparency, integrity and continuous improvement.	Less than 80% of stakeholder survey respondents rate the agency largely positively (agree, strongly agree or mixed) on questions relating to trust, transparency, integrity and continuous improvement.

Key activity 2

KPI 2.1 – Carbon abatement delivered by the schemes we administer.	
Rationale	Reporting emissions-reduction outcomes delivered through the schemes we administer demonstrates how our regulatory administration contributes to the agency's purpose of accelerating carbon abatement for Australia.
Measurement method	This composite measure assesses the level of carbon abatement, measured in million tonnes of carbon dioxide equivalent (Mt CO_2-e), estimated for schemes we administer where abatement is readily attributable using administrative data. Results are reported by individual schemes supported by a narrative analysis of key drivers and external influences.
Type of measure	Effectiveness

KPI 2.1 – Carbon abatement delivered by the schemes we administer.

RPP	Risk-based and data-driven regulation			
Owners	Carbon Markets Branch			
KPI 2.1.1 – Estimated abatement from the ACCU Scheme.				
Year	2026-27	2027-28	2028-29	2029-30
Target	≥ 21.6 Mt CO_2-e	Targets not set beyond 2026–27*		
Methodology	Estimated abatement is calculated using the number of ACCUs issued during the reporting period, with each ACCU representing one tonne of CO_2-e abated, consistent with the Quarterly Carbon Market Report methodology.			
Owners	ACCU Scheme Branches, NGER and Safeguard Branch			
KPI 2.1.2 – Estimated abatement from the LRET and REGO.				
Year	2026-27	2027-28	2028-29	2029-30
Target	≥ 40 Mt CO_2-e	Targets not set beyond 2026–27*		
Methodology	Estimated abatement is calculated by converting renewable electricity generation, proxied by validated LGCs and REGOs, into emissions abatement using applicable emissions-intensity factors.			
Owners	RET Branch			
KPI 2.1.3 – Estimated abatement from the SRES.				
Year	2026-27	2027-28	2028-29	2029-30
Target	≥ 25 Mt CO_2-e	Targets not set beyond 2026–27*		
Methodology	Estimated abatement is calculated by modelling renewable electricity generation or displacement from eligible small-scale systems and applying emissions-intensity factors, excluding the generation from small-scale solar systems that have been replaced. Abatement from small-scale batteries is not directly estimated because the source and timing of charging and discharging cannot be reliably determined with available data, and battery-related STCs are not designed as a proxy for abatement.			
Owners	RET Branch			

Assessment scale		
Achieved	**Partially achieved**	**Not achieved**
Meeting or exceeding all sub-measure targets.	Meeting or exceeding targets for 2 sub-measures.	Targets not met for 2 or more sub-measures.

* Forward year targets are not set for this KPI as abatement volumes are influenced by policy settings and broader economic conditions that can affect scheme participation and certificate issuance, with uncertainty increasing over longer time horizons.

KPI 2.2 – Applications processed within statutory or defined timeframes.				
Year	2026-27	2027-28	2028-29	2029-30
Target	≥ 99.5%	≥ 99.5%	≥ 99.5%	≥ 99.5%
Rationale	Timely processing of applications supports efficient and effective regulatory administration and provides certainty to scheme participants by streamlining their experience and meeting their expectations.			
Measurement method	The proportion of scheme applications processed within statutory or agreed timeframes: • ACCU project registration, project variation and crediting applications processed within the 90-day statutory timeframe. • NGER applications: ◇ Register as a controlling corporation within 30-day agency defined timeframe. ◇ Reporting transfer of certificates within 90-day statutory timeframe. ◇ De-registrations within 90-day agency defined timeframe. ◇ Responsible emitter registration within 90-day agency defined or statutory timeframe. ◇ Reporting obligations transferred to a member of the corporate group within 90-day agency defined timeframe. ◇ Nomination of national transport facility or multi-site cement facility nominations within 90-day agency defined timeframe. ◇ Requests to not publish information within 120-day agency defined timeframe. ◇ Nomination of Operational Control within 90-day agency defined timeframe. ◇ Section 9.18 of the NGER Measurement Determination within 75-day agency defined timeframe. • Safeguard applications: ◇ Emissions intensity determination within 60-day statutory timeframe. ◇ Emissions intensity determination variation by 31 January 2027. ◇ Successor determination within 30-days after the end of the period specified in the notice to make the successor. ◇ Trade-exposed baseline-adjusted determination within 60-day statutory timeframe. ◇ Exemption declaration within 60-day statutory timeframe. ◇ Multi-year monitoring period by 31 January after the end of the proposed first financial year of the declared multi-year period.			

KPI 2.2 – Applications processed within statutory or defined timeframes.	
Measurement method	◦ SMCs by the relevant 31 January or within the 30-day agency defined timeframe. ◦ Unit surrender within 20 days of receipt (agency defined timeframe). • ANREU account holder and/or authorised representative or to update an account processed within 90-day agency defined timeframe. • REC Registry registration as a registered agent, registered person, for a general account, liable entity or STC Clearing House applications processed within the 6-week agency defined timeframe. • Large-scale renewable energy power station accreditation applications processed within the 6-week statutory timeframe. • Emissions-intensive trade-exposed (EITE) exemption certificate applications processed within the statutory timeframe of 60 business days from the date of valid application submission or 60 business days after receiving further information, whichever occurs later. • Nature Repair Market applications processed within the 90-day statutory timeframe. • GO applications: ◦ GO registered person applications processed within the 90-day agency defined timeframe. ◦ PGO profile and certificate applications processed within the 90-day agency defined timeframe. ◦ REGO facility and certificate applications processed within the 6-week agency defined timeframe. The processing time is reset when a Request for Information (RFI) is issued to the applicant to provide further details to support the assessment.
Type of measure	Efficiency
RPP	Risk-based and data-driven regulation
Owners	ACCU Scheme Branches, NGER and Safeguard Branch, Compliance Branch, RET Branch

Assessment scale		
Achieved	**Partially achieved**	**Not achieved**
Greater than or equal to 99.5% of applications processed within the statutory or defined timeframes.	Greater than 95% but less than 99.5% of applications processed within the statutory or defined timeframes.	Less than or equal to 95% of applications processed within the statutory or defined timeframes.

KPI 2.3 – Investigations completed within defined timeframes.

Year	2026-27	2027-28	2028-29	2029-30
Target	≥ 80%	≥ 80%	≥ 80%	≥ 80%
Rationale	Timely completion of investigations supports credible enforcement outcomes, reinforces deterrence and builds confidence in the regulator's compliance framework. Completing investigations efficiently ensures that regulatory action remains effective, fair and transparent, while recognising that investigation complexity and external dependencies may influence delivery timeframes.			
Measurement method	The proportion of investigations completed within defined timeframes, differentiated by investigation complexity and reported for the overall population of investigations finalised during the reporting period. • Routine investigations are linear, low-risk matters focused on a single issue, with limited evidence and minimal stakeholder involvement. They generally progress in a stable and predictable way with little need to reassess strategy or scope, and are expected to be completed within 180 days. • Complex investigations involve evolving scope, higher risk, more complex or contested evidence, and broader stakeholder involvement. They require ongoing reassessment, may escalate enforcement action or resource needs, and are more likely to result in a brief of evidence for civil or criminal litigation. These investigations are expected to be completed within 365 days.			
Type of measure	Efficiency – using timeliness as a proxy indicator of the efficiency of compliance and enforcement activity.			
RPP	Risk-based and data-driven regulation Continuous improvement and building trust			
Owners	Compliance Branch			

Assessment scale

Achieved	Partially achieved	Not achieved
Greater than or equal to 80% of all investigations finalised are completed within the defined timeframes.	Greater than 70% but less than 80% of all investigations are completed within the defined timeframes.	Less than 70% of all investigations are completed within the defined timeframes.

KPI 2.4 – Stakeholder assessment of the agency's processes.

Year	2026-27	2027-28	2028-29	2029-30
Target	≥ 80%	≥ 80%	≥ 80%	≥ 80%
Rationale	Effective and accessible processes support participants to engage with our schemes efficiently and confidently. Understanding participant experience helps us improve processes over time, deliver regulation in a clear, proportionate and responsive way, and reduce unnecessary regulatory burden.			

KPI 2.4 – Stakeholder assessment of the agency's processes.	
Measurement method	Performance is assessed through quantitative analysis of responses from an annual independently administered stakeholder survey, focusing on questions relating to satisfaction with the agency's processes. Processes in scope include key participant-facing regulatory and administrative processes associated with scheme participation.
Type of measure	Effectiveness
RPP	Continuous improvement and building trust Collaboration and engagement
Owners	Corporate Branch

Assessment scale		
Achieved	**Partially achieved**	**Not achieved**
Greater than or equal to 80% of stakeholder survey respondents rate the agency positively (agree or strongly agree) on questions relating to our processes.	Greater than or equal to 80% of stakeholder survey respondents rate the agency largely positively (agree, strongly agree or mixed) on questions relating to our processes.	Less than 80% of stakeholder survey respondents rate the agency largely positively (agree, strongly agree or mixed) on questions relating to our processes.

KPI 2.5 – No significant breaches of government, administrative, legal and policy requirements.				
Year	2026-27	2027-28	2028-29	2029-30
Target	Zero	Zero	Zero	Zero
Rationale	Compliance with government, administrative, legal and policy requirements underpin the effectiveness of our governance framework.			
Measurement method	Assessed through a multi-source compliance assurance process that identifies, validates and reports any significant breaches by the agency of the PGPA Act, *Public Service Act 1999*, Fraud Control and Corruption Framework, Protective Security Policy Framework, Legal Services Directions 2017, Work Health and Safety Legislation, *Public Interest Disclosure Act 2013, Freedom of Information Act 1982, Privacy Act 1988*, and disclosure and secrecy provisions under CER acts. A significant breach is one that: • results in, or exposes the agency to, a material failure to meet a legislative, administrative or policy obligation, and/or • gives rise to adverse findings by an external oversight body, and/or • indicates a systemic weakness in governance, controls or compliance arrangements.			

KPI 2.5 – No significant breaches of government, administrative, legal and policy requirements.	
Type of measure	Effectiveness
RPP	Continuous improvement and building trust
Owners	Legal Services and Governance Branch, Corporate Branch

Assessment scale		
Achieved	**Partially achieved**	**Not achieved**
Zero significant breaches	Not applicable	One or more significant breaches

Key activity 3

KPI 3.1 – Effective engagement, guidance and outreach activities.				
Rationale	Providing targeted and timely guidance and outreach activities helps participants understand and meet scheme requirements, supports compliant participation, and builds confidence in our administration of the schemes.			
Measurement method	Assessed through a composite measure combining qualitative evidence of guidance and outreach activities delivered with stakeholder perceptions of the usefulness, timeliness and effectiveness of engagement.			
Type of measure	Effectiveness and output			
RPP	Collaboration and engagement Continuous improvement and building trust			
KPI 3.1.1 – Practical and timely guidance and outreach activities with our participants.				
Year	2026-27	2027-28	2028-29	2029-30
Target	Qualitative	Qualitative	Qualitative	Qualitative
Methodology	A qualitative assessment of the practical and timely guidance, education and outreach activities delivered by the agency during the reporting period. This includes analysis of key activities undertaken, supported by quantitative indicators where available, and may be illustrated through targeted case studies demonstrating effective engagement or improvements informed by participant needs.			
Owners	All scheme areas			
KPI 3.1.2 – Stakeholder assessment of the engagement and guidance provided.				
Year	2026-27	2027-28	2028-29	2029-30
Target	≥ 80%	≥ 80%	≥ 80%	≥ 80%

KPI 3.1 – Effective engagement, guidance and outreach activities.

Methodology	Assessed through quantitative analysis of independently administered stakeholder survey results, supported by qualitative analysis of relevant verbatim comments to identify key themes, drivers of stakeholder sentiment and areas for improvement. Performance will be assessed using the proportion of respondents who provide a rating to survey questions specifically designed to measure engagement effectiveness and whether guidance meets participant needs.
Owners	Corporate Branch

Assessment scale		
Achieved	**Partially achieved**	**Not achieved**
Demonstrated delivery of guidance and outreach activities in line with the methodology and greater than or equal to 80% of survey respondents indicate positive assessment of engagement and guidance.	Demonstrated delivery of guidance and outreach activities in line with the methodology, but stakeholder survey results are below the target threshold.	Insufficient evidence of guidance and outreach activities in line with the methodology and stakeholder survey results are below the target threshold.

KPI 3.2 – Compliance by regulated and liable entities.

Year	2026-27	2027-28	2028-29	2029-30
Target	≥ 95%	≥ 95%	≥ 95%	≥ 95%
Rationale	High levels of compliance with reporting and certificate surrender obligations are critical to the integrity and transparency of the schemes and markets we administer.			
Measurement method	Proportion of regulated and liable entities that meet key statutory obligations within required timeframes. Results across the obligation types below are interpreted collectively as an overall indicator of compliance with core scheme requirements. • NGER reporting entities – submission of reports by 31 October each year. • RET liable entities – submission of required statements/returns and surrender of required certificates by the relevant due dates. • RET accredited power stations – submission of Electricity Generation Returns by the due date (or approved extension date).			
Type of measure	Effectiveness			
RPP	Risk-based and data-driven regulation Continuous improvement and building trust			
Owners	NGER and Safeguard Branch, RET Branch			

Assessment scale		
Achieved	**Partially achieved**	**Not achieved**
Greater than or equal to 95% of regulated and liable entities complied with reporting obligations and surrender deadlines.	Greater than or equal to 90% and less than 95% of regulated and liable entities complied with reporting obligations or surrender deadlines.	Less than 90% of regulated and liable entities complied with reporting obligations and surrender deadlines.

KPI 3.3 – Net covered emissions from the operation of each designated large facility does not exceed its Safeguard Mechanism baseline for the reporting year.

Year	2026-27	2027-28	2028-29	2029-30
Target	100%	100%	100%	100%
Rationale	Safeguard facilities keeping net covered emissions within baseline for the reporting year is an indicator of the effectiveness of our administration of the Safeguard Mechanism.			
Measurement method	Proportion of Safeguard facilities with a net emissions number for the reporting year, at or below their determined baseline figure as at 1 April of the applicable financial year. A safeguard facility's net emissions number reflects the total covered emissions reported in its NGER Scheme report, subject to the following adjustments. • ACCUs and SMCs surrendered to reduce the facility's net emissions number for the monitoring period are subtracted from the net emissions number. • ACCUs issued during the monitoring period that are attributable to avoidance of the facility's covered emissions (attributable ACCUs) are added to the net emissions number. This is only if the responsible emitter is the project proponent for the ACCU Scheme project or has consented to another person carrying out the ACCU Scheme project. • Attributable ACCUs 'deemed surrendered' by delivery under a carbon abatement contract are subtracted from the net emissions number. Covered emissions are defined as scope 1 emissions, excluding emissions: • from legacy waste (waste deposited before the Safeguard Mechanism began on 1 July 2016) at a landfill facility • from the Greater Sunrise special regime area, and • from a grid-connected electricity generator in a financial year covered by the sectoral baseline.			
Type of measure	Effectiveness			
RPP	Risk-based and data-driven regulation			
Owners	NGER and Safeguard Branch			

Assessment scale		
Achieved	**Partially achieved**	**Not achieved**
100% of Safeguard facilities have a net emissions number at or below their determined baseline figure for the reporting year.	Greater than or equal to 95% and less than 100% of Safeguard facilities have a net emissions number at or below their determined baseline figure for the reporting year.	Less than 95% of Safeguard facilities have a net emissions number at or below their determined baseline figure for the reporting year.

Key activity 4

KPI 4.1 – Systems are available and secure as required by scheme participants, government standards and legislated requirements.

Rationale	Reliable and secure online systems support participants to access services, meet obligations and interact with us efficiently. They also protect information, maintain essential safeguards and support confidence in the integrity and continuity of scheme administration.
Measurement method	This composite measure is assessed through two sub-measures: the availability of our online systems and the absence of significant cyber security incidents. In-scope systems are the CER website, ANREU, EERS, REC Registry, Client Portal, Inspections Portal, Online Services, solar panel validation key.
Type of measure	Effectiveness and efficiency
RPP	Risk-based and data-driven regulation Continuous improvement and building trust

KPI 4.1.1 – Availability of online systems.				
Year	2026-27	2027-28	2028-29	2029-30
Target	≥ 99.5%	≥ 99.5%	≥ 99.5%	≥ 99.5%
Methodology	Availability is measured as the proportion of time in-scope participant-facing online systems are available to scheme participants during the reporting period. This measure may exclude approved maintenance windows and is assessed using system monitoring and service performance data.			
Owners	Digital Services Branch			

KPI 4.1.2 – No significant system security incidents.				
Year	2026-27	2027-28	2028-29	2029-30
Target	Zero	Zero	Zero	Zero

KPI 4.1 – Systems are available and secure as required by scheme participants, government standards and legislated requirements.	
Methodology	A significant system security incident is one that materially affects the availability, integrity or confidentiality of in-scope systems or associated regulatory data, results in major service disruption, unauthorised access, data compromise, or triggers formal escalation, notifiable reporting obligations, or significant remediation under the agency's cyber security framework.
Owners	Digital Services Branch

Assessment scale		
Achieved	**Partially achieved**	**Not achieved**
IT systems are available for greater than or equal to 99.5% of the time and zero significant security breaches.	IT systems are available for greater than or equal to 95% less than 99.5% of the time and zero significant security breaches or IT systems are available for greater than or equal to 99.5% of the time and one significant security breach.	IT systems are available for less than 95% of the time and/or more than one significant security breach.

KPI 4.2 – Market, registry and data support services were delivered on time and met stakeholder expectations.				
Year	2026-27	2027-28	2028-29	2029-30
Target	Qualitative	Qualitative	Qualitative	Qualitative
Rationale	Timely and responsive market, registry and data support services help participants access our systems and information, meet obligations and resolve issues efficiently. High-quality support services also contribute to confidence in our operational capability and the effective administration of schemes and markets.			
Measurement method	Assessed using a pre-selected qualitative case study to demonstrate the efficient and effective delivery of market, registry and data support services. This can include improvements to the timeliness, accessibility, responsiveness, usability or effectiveness of participant-facing support services, including how those services enable secure access to systems, information or restricted data and support participants to meet obligations or resolve issues efficiently. The case study selected for 2026-27 is *Secure access to restricted data sets*. We will aim to demonstrate how improvements to support arrangements, processes or controls enabled more timely and secure access to restricted data, while maintaining appropriate safeguards and supporting stakeholder confidence in the agency's service delivery.			

KPI 4.2 – Market, registry and data support services were delivered on time and met stakeholder expectations.

Type of measure	Effectiveness and efficiency
RPP	Collaboration and engagement Continuous improvement and building trust
Owners	NGER and Safeguard Branch, Transformation Branch

Assessment scale		
Achieved	**Partially achieved**	**Not achieved**
The case study demonstrates improvement in the delivery of market, registry and data support services, supported by clear evidence of more timely, secure or effective access to systems, information or restricted data.	The case study demonstrates some improvement in the delivery of market, registry and data support services, but the evidence shows the improvement is limited in scope, maturity or impact.	The case study does not demonstrate a clear improvement in the delivery of market, registry and data support services, or the evidence is insufficient.

KPI 4.3 – Stakeholder assessment of the agency's online systems.

Year	2026-27	2027-28	2028-29	2029-30
Target	≥ 80%	≥ 80%	≥ 80%	≥ 80%
Rationale	Stakeholder experience of the agency's online systems is an important indicator of whether our digital services are supporting efficient participation in the schemes we administer.			
Measurement method	Performance is assessed through quantitative analysis of responses from an independently administered stakeholder survey, focusing on questions relating to satisfaction with the agency's online systems. Systems in scope include participant facing systems: CER website, ANREU, EERS, REC Registry, Client Portal, Inspections Portal, Online Services, solar panel validation key.			
Type of measure	Effectiveness			
RPP	Collaboration and engagement Continuous improvement and building trust			
Owners	Corporate Branch			

Assessment scale		
Achieved	**Partially achieved**	**Not achieved**
Greater than or equal to 80% of stakeholder survey respondents rate the agency positively (agree or strongly agree) on questions relating to our online systems.	Greater than or equal to 80% of stakeholder survey respondents rate the agency largely positively (agree, strongly agree or mixed) on questions relating to our online systems.	Less than 80% of stakeholder survey respondents rate the agency largely positively (agree, strongly agree or mixed) on questions relating to our online systems.

KPI 4.4 – Flexibility and adaptability in our staff to meet current and future requirements.

Year	2026-27	2027-28	2028-29	2029-30
Target	Qualitative	Qualitative	Qualitative	Qualitative
Rationale	A flexible and adaptable workforce helps the agency respond to changing operational demands, build capability for future requirements and sustain effective regulatory delivery.			
Measurement method	Assessed using a pre-selected qualitative case study to demonstrate improvements in workforce flexibility and adaptability. Improvements are defined as enhancements to the agency's ability to build capability quickly, redeploy skills, embed new ways of working, respond to changing operational priorities and maintain effective delivery in a changing environment. The case study selected for 2026-27 is *Staff adaptability to effectively rollout new programs*. We will aim to demonstrate how workforce capability, responsiveness and ways of working adapted to support the effective implementation of new programs while maintaining service delivery and quality.			
Type of measure	Effectiveness			
RPP	Continuous improvement and building trust			
Owners	Corporate Branch			

Assessment scale		
Achieved	**Partially achieved**	**Not achieved**
The case study demonstrates a material improvement in workforce flexibility and adaptability, supported by clear evidence of a stronger ability to respond to changing capability needs, operational priorities or future requirements.	The case study demonstrates some improvement in workforce flexibility and adaptability, but the evidence shows the improvement is limited in scope, maturity or impact.	The case study does not demonstrate a clear improvement in workforce flexibility and adaptability, or the evidence is insufficient.

Appendices

Appendix A – Summary of changes to performance measures

The table below provides a description of the changes made in 2026-27 to performance measures and targets, in comparison to the 2025-26 Corporate Plan.

2026-27 performance measures	Description of changes
KPI 1.1	Revised as a composite measure that considers both the delivery of market information products and stakeholder assessment of their relevance and timeliness.
KPI 1.2	To address the potential risk of perceived bias, a process was undertaken to preselect the case study that will evaluate our achievement of this measure.
KPI 1.3	New measure for 2026-27.
KPI 2.1	Revised from a single numerical target measuring estimated total carbon abatement to separate sub-measures for individual schemes. This change supports greater transparency and robustness in abatement estimation as schemes and data evolve.
KPI 2.2	Applications for the Nature Repair Market and Guarantee of Origin Scheme have been incorporated into this performance measure. In 2025-26, they were covered by a separate KPI with a baseline target.
KPI 2.4	This KPI was part of another measure in 2025-26. It has been separated to assess stakeholder satisfaction with agency processes under Key Activity 2.
KPI 3.1	Revised as a composite measure combining guidance and outreach activities with stakeholder assessment of engagement and guidance. This reduces duplication between closely related measures and provides a more balanced assessment of performance by integrating evidence of engagement activities with participant perceptions of their effectiveness.
KPI 3.3	The 2026-27 target is for the Safeguard Mechanism reporting year 2025-26.
KPI 4.1	Revised as a composite measure that assesses both system availability and the absence of significant cyber security incidents.
KPI 4.2	To address the potential risk of perceived bias, a process was undertaken to preselect the case study that will evaluate our achievement of this measure.
KPI 4.3	This KPI was part of another measure in 2025-26. It has been separated to assess stakeholder satisfaction with agency systems under Key Activity 4.
KPI 4.4	To address the potential risk of perceived bias, a process was undertaken to preselect the case study that will evaluate our achievement of this measure.

Appendix B – Corporate Plan requirements

The table below summarises the PGPA Act requirements for corporate plans, including page references for each requirement.

Requirement	Page
Statement of preparation	5
• the reporting period for which the plan is prepared	5
• the reporting periods covered by the plan	5
Introduction	6
Purpose	6
Operating context	12
• environment	12
• risk oversight and management	16
• cooperation	21
• capability	23
• subsidiaries	N/A
Key activities	19
Performance	25