Australian Government
Department of Finance

Emissions Reduction Plan

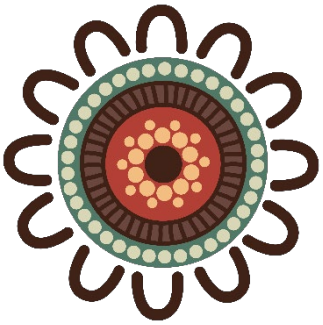
Department of Finance

2026–27



Acknowledgement of Country

The Department of Finance acknowledges the Traditional Owners and Custodians of the lands on which we live and work. We acknowledge their continuing connection to Country, waters and community. We pay our respects to Elders past and present and extend that respect to all Aboriginal and Torres Strait Islander peoples.



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Accountable Authority Sign-Off

The Australian Government released the Net Zero in Government Operations Strategy (the Strategy) in November 2023, setting out the overall approach and action required by Commonwealth entities to achieve the APS Net Zero 2030 Target (2030 Target). The Strategy represents a commitment by the Australian Government to lead by example on emissions reduction and contribute to the decarbonisation of Australia's economy.

The Department of Finance (Finance) is committed to the 2030 Target in full, as set out in the Strategy.

The 2030 Target is the Australian Government's target to achieve net zero greenhouse gas emissions from government operations by 2030. It includes Scope 1 and Scope 2 emissions from activities in Australia and its territories, as described in the Strategy. It applies at the aggregate level to non-corporate Commonwealth entities and to Commonwealth entities and companies that opt in and generally covers the entirety of each entity's operations. For Finance, this means minimising greenhouse gas emissions within our control.

This Emissions Reduction Plan describes the priorities and actions Finance is taking to reduce our operational emissions and contribute to the 2030 Target.

Matt Yannopoulos PSM

Secretary, Department of Finance

Endorsement date: October 2026

Publication date: November 2026

Emissions Reduction Plan Annual Update 2026–27

Purpose

The Department of Finance (Finance) is responsible for managing and implementing emissions reduction initiatives under the Net Zero in Government Operations Strategy (the Strategy). The Strategy sets out the Australian Government's approach to achieving net zero greenhouse gas emissions from government operations by 2030 and establishes associated emissions reporting requirements.

Finance's Emissions Reduction Plan establishes the pathway for Finance to contribute to the APS Net Zero 2030 Target through emissions reduction activities. This document is Finance's Emissions Reduction Plan Annual Update 2026–27 (the Annual Update). It reports progress against, and updates the priorities and actions set out in, the original Emissions Reduction Plan.

The Annual Update forms part of Finance's ongoing emissions reduction planning and should be read in conjunction with the original Emissions Reduction Plan and the previous annual update. It has been prepared in accordance with the Strategy, associated guidance and annual emissions reporting standards. Throughout this document, references to the original Emissions Reduction Plan mean Finance's initial plan, while references to the Annual Update mean this 2026–27 document.

Finance's Strategy for Emissions Reduction

Finance's strategy and priorities support implementation of the Strategy and Finance's contribution to the 2030 Target. Our focus is on reducing operational greenhouse gas emissions through practicable and measurable actions across property, fleet, travel, procurement and ICT.

To support implementation of the Emissions Reduction Plan, Finance will use existing governance, risk and performance frameworks to oversee delivery of actions and monitor progress.

Finance's operational emissions profile reflects the diversity of its responsibilities. In 2025–26, approximately 86.51 per cent of Finance's comparable location-based emissions related to the Finance Owned Estate, which largely comprises properties owned but not occupied by Finance staff. Ministerial and Parliamentary Services, comprising COMCAR and Commonwealth Parliament Offices, accounted for approximately 3.44 per cent. The remaining emissions related to the Finance Leased Estate at approximately 6.95 per cent and information and communications technology services at approximately 3.09 per cent.

As outlined in this Plan, Finance will continue to take practical, measurable actions to reduce operational emissions. We will prioritise upgrades to facilities through energy-efficient systems, targeted renewable energy opportunities and regular energy audits to identify further efficiency improvements. We will strengthen sustainable procurement practices by considering lower-impact products and services, recycled materials and supplier sustainability outcomes where relevant.

We will also continue to transition fleet vehicles to low- and zero-emission options and support electric vehicle charging infrastructure where permitted, feasible and aligned with operational requirements.

Finance will continue to support staff awareness and engagement in emissions reduction initiatives, including through relevant communication and training activities. This will be key to fostering a culture of sustainability and encouraging active participation in achieving our emissions reduction goals.

We will monitor implementation of the actions in this Plan and report progress through established governance and emissions reporting arrangements.

Engagement and consultation

Finance engaged with relevant internal business areas responsible for property, procurement, ICT, fleet, travel, emissions reporting and governance to validate emissions data, confirm delivery status and identify emerging priorities. Finance also engaged with its landlords, Property Service Providers (PSP) under the whole-of-Australian-Government (WoAG) Property Services arrangements and other delivery partners to identify practical opportunities to improve building performance, support electrification, transition fleet and charging infrastructure, and strengthen sustainable procurement. This engagement informed the actions, progress assessments and forward priorities in this annual update.

Net zero greenhouse gas emissions

APS Net Zero 2030 is the Australian Government's target to achieve net zero greenhouse gas emissions from government operations by 2030. As described in the Strategy, the target includes Scope 1 and Scope 2 emissions from activities in Australia and its territories.

The 2030 Target applies at the aggregate level to non-corporate Commonwealth entities and generally covers the entirety of the entity's operations. For Finance, this means taking action to minimise operational greenhouse gas emissions within our control.

Governance and reporting

This annual update to the Emissions Reduction Plan summarises progress against the actions and targets set out in Finance's Emissions Reduction Plan. Responsible business areas provided updates through Finance's established governance and reporting arrangements. Action owners used the action register to confirm delivery status, identify risks and record next steps. Emissions data and action status were validated through Finance's annual reporting and assurance processes.

Finance recorded progress using its emissions data and other indicators relevant to its operations, as defined in this Plan. These indicators included total Scope 1 and Scope 2 emissions, measured in tonnes of carbon dioxide equivalent (tCO_2-e), and the percentage change from the baseline year.

To provide clearer visibility of progress, Finance also monitored electricity consumption in megawatt hours (MWh), energy intensity in megawatt hours per square metre (MWh/m²) across owned and leased sites, and the proportion of electricity matched to renewable sources, including

GreenPower, power purchase agreements and renewable energy certificates, where applicable. These indicators support monitoring of progress against the Strategy's net zero building requirements, including applicable NABERS Energy ratings and Green Lease Schedule requirements. Finance also monitored fleet fuel use, the proportion of low- and zero-emission vehicles in the fleet, and progress in procuring zero-emission vehicles.

Although Scope 3 emissions are not required under the 2030 Target, Finance voluntarily used travel expenditure as an indicator to compare the cost efficiency of different travel modes and to estimate savings from increased use of online meetings.

Operating context

Whole-of-government role

Finance supports the Australian Government to reduce emissions and improve environmental sustainability across government operations, through the implementation of key WoAG initiatives, including:

- the 2030 Target and associated Strategy;
- greenhouse gas emissions reporting for Australian Government operations;
- climate disclosure requirements for Commonwealth entities and companies; and
- environmental sustainability of goods and services through coordinated WoAG fleet, travel and property services.

Buildings

Finance manages leased and owned property portfolios across Australian states and territories. These portfolios support a diverse range of departmental and whole-of-government operations, including our Commonwealth Parliament Offices (CPOs) and COMCAR depot network.

The Finance Owned Estate comprises a diverse portfolio of office and special-purpose buildings, together with other property assets and vacant land. The portfolio includes Commonwealth Law Courts (CLCs), an Australian Federal Police station, Australian Border Force Training College, quarantine facilities and the Royal Australian Mint, as well as large areas of vacant land and privately tenanted properties. While properties are located primarily in capital cities, the estate also includes assets in regional and remote locations, including Kakadu, Jervis Bay and Ettamogah.

The diversity, location and operational requirements of the estate influence the opportunities available to improve energy efficiency and reduce emissions.

Vehicles

Finance operates a fleet of COMCAR vehicles to provide high-quality, secure and confidential transport services to the Governor-General, current and former Prime Ministers, Senators and Members of Parliament, the Federal Judiciary, Departmental Secretaries, visiting dignitaries and for major events nationwide. Finance also maintains a small fleet of vehicles for departmental purposes.

The operational and security requirements of COMCAR influence the pace and availability of opportunities to transition the fleet to lower and zero-emission vehicles.

Travel

Finance manages and participates in WoAG travel arrangements for flights, hire cars and accommodation across the APS. Finance staff undertake travel where required for official duties, with teleconferencing and videoconferencing used where appropriate as alternatives to travel.

Baseline emissions

The 2022–23 financial year is Finance's baseline year for the 2030 Target. Emissions reported for 2022–23 provide the reference point against which changes in Finance's operational greenhouse gas emissions can be assessed over time (see Table 1).

Table 1: Finance 2022–23 baseline emissions, location-based method

Baseline year	Financial year 2022–23
Scope 1 emissions	1,785.84 tCO2-e
Scope 2 emissions	14,970.24 tCO2-e
Total emissions	16,756.08 tCO2-e

For a breakdown of Finance's 2022–23 baseline emissions and 2025–26 emissions, calculated using the location-based method, see Appendix A.

Emissions reduction targets

The metric used to set the 2030 Target is tCO_2-e (tonnes of carbon dioxide equivalent).

The 2030 Target is defined in the Strategy as a target set by the Australian Government to achieve net zero greenhouse gas emissions from government operations by the year 2030.

- The objective of the 2030 Target is to reduce emissions to mitigate further impacts of climate change. It applies to all non-corporate Commonwealth entities and any corporate Commonwealth entities or Commonwealth companies that opt in. The organisational boundary is the whole entity, unless an exemption has been agreed for security or other reasons.
- The timeframe for achieving the net greenhouse gas emissions target is from 16 June 2022 to 30 June 2030.
- The initial baseline under the Strategy is the 2022–23 financial year. The initial baseline may change as additional emissions sources are included in the future.
- The 2030 Target is an absolute target.
- The 2030 Target forms part of Australia's international climate commitments, including Australia's Nationally Determined Contribution under the Paris Agreement.
- The 2030 Target methodology has not been independently reviewed by a third party.

- The Strategy noted that a 2026–27 mid-term review would be undertaken to consider overall progress to date, domestic expectations and any recommended changes to policy or strategy. If the outcomes of this review affect the 2030 Target, changes will be reflected in Finance's future disclosures.
- Interim metrics used to monitor performance are detailed within this Plan and our annual climate disclosure.
- Progress against the aggregated 2030 Target for the Australian Public Service, including metrics, is detailed within the Climate Action in Government Operations Annual Progress Report prepared by Finance.
- During the reporting period there were no changes to the 2030 Target.

The following greenhouse gas emissions are included in the APS Net Zero Emissions Reporting Framework and 2030 Target: carbon dioxide (CO_2); methane (CH_4); nitrous oxide (N_2O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs); sulphur hexafluoride (SF_6); and nitrogen trifluoride (NF_3).

The 2030 Target includes Scope 1 and Scope 2 emissions and is a net greenhouse gas emissions target.

It was not derived using a sectoral decarbonisation approach.

As part of our commitment to the 2030 Target, we also commit to the relevant targets in the Strategy.

This includes:

- developing an Emissions Reduction Plan; and
- publishing our annual progress towards the 2030 Target, as measured by percentage of overall emissions reduction each year, in the annual updates to the Emissions Reduction Plan.

Additional interim targets are detailed within this Plan and subsequent Emissions Reduction Plans.

Previously published plans: Finance's initial Emissions Reduction Plan and the previous Emissions Reduction Plan Annual Update 2025–26.

Priorities and actions

To support achievement of the 2030 Target, Finance has implemented, and will continue to progress, a range of emissions reduction measures, including:

- procuring renewable electricity;
- improving building energy performance;
- transitioning fleet vehicles to low- and zero-emission vehicles; and
- sustainable procurement.

Subject to feasibility, operational requirements and funding approval, additional measures may include:

- light-emitting diode (LED) lighting as part of new fit-outs and refurbishment works;
- thermal efficiency upgrades; and
- solar photovoltaic (PV) installations.

Annual progress on broader climate-related targets

Overall progress during 2025–26 was mixed. Fleet transition, travel policy and use of whole-of-government data centre arrangements were completed. Renewable electricity procurement, building performance, electrification, accommodation efficiency and sustainable procurement actions are on track but require continued implementation. Property initiatives remain material because the Finance Owned Estate accounts for approximately 86.51 per cent of comparable 2025–26 emissions. The consolidated table below should be read with the detailed action evidence that follows.

Category	Measure	Responsible person or area	Timeframe	Status	Progress update
Electricity	Transition eligible sites to WoAG renewable electricity arrangements.	Procurement Division	From 1 July 2026, ongoing	On track	Procurement commenced for Western Australia and the ACT. Further jurisdictions will transition as arrangements and market conditions permit.
Buildings	Improve owned and leased building performance through NABERS energy rating assessments, efficiency upgrades, electrification and feasibility studies.	Property and Construction Division and Corporate Division	Ongoing to 2030 and 2035 milestones	On track	Ratings were renewed for eligible owned properties; LED, building management system and ventilation improvements progressed; and heat pumps replaced gas-fired boilers at two Commonwealth Law Courts.
Fleet	Transition passenger vehicles to low and zero-emission options and	Ministerial and Parliamentary Services and Corporate Division	2022 to ongoing	Completed	COMCAR sedans transitioned to low and zero-emission vehicles, with

	provide supporting charging infrastructure.				approximately 88 per cent of the operational fleet comprising zero-emission vehicles. Finance passenger vehicles are now low or zero emission and charging infrastructure has been delivered at relevant sites.
ICT	Use approved data centre arrangements and continue cloud-first modernisation.	Information and Communications Technology	Ongoing	On track	Finance uses Australian Government Data Centre Panels and continues to prioritise cloud-based solutions when renewing or replacing systems.
Travel	Prioritise alternatives to air travel and lower-emissions travel options where practicable.	Corporate Division	2025–26	Completed	Finance travel policy requires officials to consider communication alternatives, lower-emissions transport and suitable NABERS-rated accommodation.
Procurement	Embed environmental sustainability requirements in procurement frameworks, templates and contract management.	Procurement Division	2025–26 to ongoing	On track	Internal reviews were completed in 2025–26. A broader review of procurement templates is planned for 2026–27.

Detailed actions

The Strategy's Roadmap sets out the Australian Government's pathway to achieving net zero greenhouse gas emissions from government operations by 2030. The following sections set out Finance's actions to support implementation of the Strategy and achievement of the 2030 Target.

Energy

Electricity usage is the largest source of emissions by non-corporate and corporate Commonwealth entities.

The Strategy sets renewable electricity targets of 80 per cent of electricity procured from renewable sources through the market, where available, by 2028 and 100 per cent by 2030.

Finance is leading the establishment of WoAG electricity procurement arrangements to support implementation of the Strategy across participating entities. Finance will also participate in these arrangements as they commence in relevant jurisdictions.

ACTION:

From 1 July 2026, Finance will participate in WoAG electricity procurement arrangements in accordance with the Strategy. Subject to lease conditions and market availability, Finance will progressively replace existing electricity contracts with renewable electricity arrangements.

Status	*Start/End*	*Progress Summary*	*Action Owner*
Underway	1 July 2026 – ongoing	WoAG Electricity Services procurement commenced for WA and ACT. Further jurisdictions will transition in accordance with the Annual Procurement Plan and applicable market arrangements.	Procurement Division

Buildings

Finance Owned Estate

Finance owns a small number of properties with more than 1,000 m² of office space that are subject to the applicable energy performance requirements under the Strategy.

ACTION:

Finance will undertake audits and feasibility studies to identify and prioritise actions required to support applicable properties to achieve and maintain a NABERS Energy rating of at least 4.5 stars by 2030 and at least 5.5 stars by 2035.

Finance will continue to undertake NABERS assessments for all applicable buildings to monitor energy performance and maintain required NABERS ratings.

Status	*Start/End*	*Progress Summary*	*Action Owner*
Underway	Started – 4.5-star requirement by 2030; 5.5-star requirement by 2035.	Three Finance-owned properties are currently subject to NABERS rating requirements under the Strategy. NABERS ratings for all three eligible properties were renewed during 2025–26. Audits and feasibility studies will inform any further actions required to meet the 2030 and 2035 targets.	Property and Construction Division

Refurbishments

The Finance Owned Estate has an ongoing program of planned asset refurbishment and replacement works.

ACTION:

From 1 July 2026, where applicable refurbishment works meet relevant thresholds under the Strategy, Finance will incorporate energy performance requirements into project planning and delivery to support achievement and maintenance of a 5.5 star or higher NABERS energy tenancy rating.

Status	*Start/End*	*Progress Summary*	*Action Owner*
Underway	Ongoing	Finance is planning a number of refurbishment projects. These projects are expected to deliver an uplift in NABERS ratings once complete.	Property and Construction Division

Feasibility studies for owned buildings

Sustainability assessment reports have been developed for properties and parcels of land within the Finance Owned Estate. The reports identify viable emissions reduction initiatives that are currently available to support the Strategy building requirements referred to above and progress towards net zero emissions by 2030. The feasibility of these initiatives is assessed, and approved initiatives are implemented through the Finance Owned Estate Capital Expenditure Budget.

ACTION:

Feasibility assessments for all relevant properties will be conducted by the end of 2026. Identified initiatives will be prioritised for implementation through to 2030, subject to feasibility, operational requirements, funding and relevant approvals.

Status	*Start/End*	*Progress Summary*	*Action Owner*
Underway	Started – ongoing	Feasibility assessments have been completed for Finance Owned Estate properties identified as materially contributing to the emissions profile. Finance is continuing to engage proactively with its PSP to prioritise and implement recommendations where practical, delivering measured progress against emissions reduction objectives.	Property and Construction Division

Projects already identified include replacing outdated lighting with energy-efficient LED lighting and controls as opportunities arise.

ACTION:

As part of the Finance Owned Estate Capital Expenditure Budget, outdated lighting systems have been, and continue to be, replaced with LED systems with motion sensors or timers to turn off lighting in rooms that are not in use. The projects are being delivered by our PSP under the WoAG Property Services arrangements.

Status	*Start/end*	*Progress summary*	*Action owner*
Underway	Started – ongoing	LED upgrades have been implemented at all CLCs as well as some Commercial office accommodation properties.	Property and Construction Division

Undertaking upgrades to Heating Ventilation and Air Conditioning (HVAC) and Building Management Systems (BMS) for operational efficiency

ACTION:

As part of the Finance Owned Estate Capital Expenditure Budgets, the replacement of HVAC, chillers and BMS has occurred. As assets reach end of life, replacement or upgrade options will be considered having regard to energy efficiency, technical feasibility, operational requirements and available funding. Opportunities to incorporate more energy-efficient technologies will be considered where appropriate.

Status	*Start/End*	*Progress Summary*	*Action Owner*
Underway	Started – ongoing	BMS and ventilation upgrades are being implemented at several properties.	Property and Construction Division

Electrification and removal of gas-fired plant

ACTION:

As base building assets in the Finance Owned Estate reach end of life, Finance will consider replacement with electric plant, subject to infrastructure constraints, technical feasibility, operational requirements and available funding. Degasification and electrification projects will be prioritised where they provide practical emissions reductions and value for money.

Status	*Start/End*	*Progress Summary*	*Action Owner*
Underway	Ongoing	During 2025–26, air-source heat pumps were commissioned at two CLCs, replacing gas-fired boilers used for building heating.	Property and Construction Division

ACTION:

Finance Owned Estate properties will be assessed on a case-by-case basis to identify the most suitable properties for the installation of rooftop solar subject to infrastructure constraints and budget availability. Location, type of roof and heritage restrictions limit feasibility for several properties within the portfolio.

Status	*Start/End*	*Progress Summary*	*Action Owner*
Underway	Started – ongoing	Feasibility assessments for rooftop solar have been completed.	Property and Construction Division

New builds

Where Finance has responsibility to deliver new buildings for office space on behalf of the Commonwealth, we will ensure the acquisition, design and construction meet the building requirements consistent with the Strategy.

ACTION:

From 1 July 2026, where the Commonwealth enters into a contract to purchase or construct office space valued at more than $15 million, the office space must achieve and maintain a 6 star NABERS Energy rating.

Status	*Start/End*	*Progress Summary*	*Action Owner*
No applicable construction planned		The only construction project currently underway with a value greater than $15 million, will not pursue a NABERS rating due to the national security requirements	Finance

ACTION:

From 1 July 2026, where a contract is entered for the purchase or construction by or for the Commonwealth of office space, the office space must be all-electric where available. This includes building heating, cooling and water heating but excludes backup generation.

Status	*Start/End*	*Progress Summary*	*Action Owner*
Underway	Started	The National Security Office Precinct will be built all-electric with no natural gas or LPG.	Major Projects

Finance Leased Estate

Our primary tenancy in the ACT is currently NABERS rated at 5 stars. We have improved utilisation of existing office space, resulting in a reduced footprint in the building. For new leases for more than 1,000 m² of office space, a tenancy NABERS Energy rating of 5.5 stars will be required, consistent with the Strategy.

ACTION:

Finance will continue to improve our accommodation utilisation to achieve a more efficient and effective use of existing office space.

Status	*Start/End*	*Progress Summary*	*Action Owner*
Ongoing	Ongoing	During 2025–26, Finance improved occupational density per work point in One Canberra Avenue. Finance will continue to take a strategic approach to accommodation planning to support more efficient use of the Finance Leased Estate.	Corporate Division

ACTION:

Any future approach to market to lease office space over 1,000 m^2 will require the relevant base building to maintain a 5.5 star or higher NABERS rating.

Status	*Start/End*	*Progress Summary*	*Action Owner*
Ongoing	Ongoing	Finance maintains a 5-star NABERS rating across its leased estate and will require the rating to be maintained or improved in any future approach to market.	Corporate Division

ACTION:

Where Finance enters into future leases for office space, opportunities for all-electric buildings will be considered, particularly where the Commonwealth is directly responsible for base building service costs, subject to operational requirements, market availability and value for money.

Status	*Start/End*	*Progress Summary*	*Action Owner*
Ongoing	Ongoing	Finance will consider opportunities for all-electric buildings as a part of any new	Corporate Division

		lease arrangements, where appropriate.	

Data centres

We continue to invest in modern information and communications technology used within our operations to improve energy usage and help meet the 2030 target.

ACTION:

Finance will reduce the amount of dedicated data centre space by continuing to transition to cloud-based services where appropriate, modernising legacy hardware and consolidating data centre holdings.

Status	*Start/End*	*Progress Summary*	*Action Owner*
Ongoing	Ongoing	Finance has adopted a cloud-first policy, prioritising cloud-based solutions when renewing or replacing systems.	Information and Communications Technology

ACTION:

Where Finance accesses data centre services it will do so through the Australian Government's new Data Centre Panel; and, from 1 July 2025, new data centre facilities that are sourced outside of the Panel arrangement, whether owned or leased by the Commonwealth, will achieve and maintain a rating of 5 stars or equivalent environmental rating, such as a Power Usage Effectiveness of 1.4 or less.

Status	*Start/End*	*Progress Summary*	*Action Owner*
Completed	Completed in 2025–26	Finance utilises the Australian Government Data Centre Panels for all Data Centre needs.	Information and Communications Technology

Fleet

Fleet - COMCAR

In line with the Commonwealth Fleet Vehicle Selection Policy, COMCAR began transitioning its internal combustion engine sedans to zero-emission vehicles (ZEVs) and low-emission vehicles (LEVs) in 2022.

Charging facilities were progressively installed across all COMCAR sites to support operational needs and reduce reliance on the public charging network, with the final site being the ACT in April 2026.

The charging infrastructure installation was guided by the Electric Vehicle Charging Plan and was supported by an approach to market to engage the necessary expertise.

The transition of COMCAR's people movers and light commercial vehicles to ZEVs and LEVs will commence when suitable operationally viable models become available.

ACTION:

In accordance with the Commonwealth Fleet Vehicle Selection Policy, at least 75 per cent of new passenger vehicle orders must be low-emission vehicles, with a preference for zero-emission vehicles.

COMCAR will continue to explore operationally viable options as they become available in the market for future fleet renewals, specifically for the transition of people movers and light commercial vehicles.

Status	*Start/End*	*Progress Summary*	*Action Owner*
Completed	Completed 30 June 2026	As of 30 June 2026, the COMCAR sedan fleet across all capital city locations had successfully transitioned to zero-emission vehicles (ZEVs) and low-emission vehicles (LEVs), with approximately 88 per cent of the operational fleet now consisting of ZEVs. COMCAR continues to work closely with manufacturers to identify suitable zero- and low-emission vehicles in the people mover and van segments, supporting the continued decarbonisation of the fleet while maintaining operational capability.	Ministerial and Parliamentary Services

		The EV charging infrastructure rollout has also been completed, with charging infrastructure now installed across seven capital city locations to support operational requirements and the ZEV fleet. This investment provides the foundation for continued fleet electrification and supports Finance's long-term decarbonisation objectives.	

Fleet - Departmental

Finance also has a small fleet of vehicles for departmental use, being a mix of passenger and light commercial vehicles.

ACTION:

Continue to review the remaining departmental fleet and transition vehicles to ZEVs where operationally viable as leases approach expiry.

Finance will comply with the Strategy's fleet target for at least 75 per cent of new passenger vehicle orders to be low-emission vehicles by 2025.

Status	*Start/End*	*Progress Summary*	*Action Owners*
Completed	Completed in 2025–26	All passenger vehicles in Finance's departmental fleet are now either zero-emission vehicles (ZEVs) or low-emission vehicles (LEVs). Four light commercial vehicles with internal combustion engines remain. Finance will continue to review the size and composition of the departmental fleet, taking into account operational requirements, lease arrangements and the availability of suitable ZEVs or LEVs.	Corporate Division

ACTION:

Install Electric Vehicle (EV) charging infrastructure at sites with office space and fleet allocated parking where cost effective and operationally viable by 1 January 2025.

Status	*Start/End*	*Progress Summary*	*Action Owner*
Completed	Completed by 1 January 2025	Finance has commissioned four chargers at our Symonston tenancy. Finance will continue to assess the viability of installing EV charging infrastructure at other tenancies on lease renewal or where circumstances permit.	Corporate Division

Travel

Finance will reduce emissions associated with official travel by avoiding or reducing official travel. Staff will be encouraged to consider zero or lower emission options, when other communication tools such as teleconferencing and videoconferencing are not suitable.

ACTION:

Finance will remind staff that air travel should only be undertaken where it is expected to deliver measurably better outcomes than other communication methods, such as teleconferencing and videoconferencing. Finance will also update its travel policy and guidance to encourage staff to use lower-emission public transport where practicable, select suitable NABERS-rated accommodation where available and consistent with business requirements, and choose low- or zero-emission hire vehicles where available.

Status	*Start/End*	*Progress Summary*	*Action Owner*
Completed	Completed in 2025–26	Finance's departmental travel policy states that air travel must only be undertaken where it is assessed that this will deliver measurably better outcomes than other communication tools, such as teleconferencing and videoconferencing. The policy also requires staff to use lower-emission public transport where practicable and select suitable NABERS-rated accommodation where	Corporate Division

		available and consistent with business requirements.	

Procurement

Consistent with the Australian Government's Environmentally Sustainable Procurement (ESP) Policy and Commonwealth Sustainable Procurement Guide, officials are required to consider environmental sustainability in all procurement planning and value for money assessments. Where relevant, officials are also required to include environmental sustainability objectives as part of supplier contract deliverables.

Planning tools, evaluation guidance, model clauses and specific training are made available to support compliance.

ACTION:

Finance will finalise its Environmental, Social and Governance (ESG) Procurement Framework to support and embed compliance with the ESP Policy and the Commonwealth Sustainable Procurement Guide.

Status	*Start/End*	*Progress Summary*	*Action Owner*
Underway	Ongoing	Two internal Finance procurement reviews were undertaken in the 2025–26 financial year. Following these reviews, a broader review of all procurement templates is expected to occur in 2026–27. The updated policy will be incorporated into all relevant templates as part of this process.	Procurement Division

Appendix A: Baseline emissions for 2022–23 and reporting-year emissions for 2025–26

Table A1: Finance Leased Estate emissions for the 2022–23 baseline year and 2025–26 reporting year, location-based method

Emissions category	2022–23 baseline year	2025–26 reporting year	Percentage change from baseline year
Scope 1 emissions	29.27 tCO2-e	7.91 tCO2-e	-72.98%
Scope 2 emissions	1,277.79 tCO2-e	1,050.47 tCO2-e	-17.79%
Total emissions	1,307.06 tCO2-e	1,058.38 tCO2-e	-19.03%

Table A2: Finance Owned Estate emissions for the 2022–23 baseline year and 2025–26 reporting year, location-based method

Emissions category	2022–23 baseline year	2025–26 reporting year	Percentage change from baseline year
Scope 1 emissions	1,361.71 tCO2-e	1,214.69 tCO2-e	-10.80%
Scope 2 emissions	11,813.55 tCO2-e	11,958.98 tCO2-e	+1.23%
Total emissions	13,175.26 tCO2-e	13,173.67 tCO2-e	-0.01%

Table A3: Information and Communications Technology emissions for the 2022–23 baseline year and 2025–26 reporting year, location-based method

Emissions category	2022–23 baseline year	2025–26 reporting year	Percentage change from baseline year
Scope 1 emissions	0.00 tCO2-e	0.00 tCO2-e	N/A
Scope 2 emissions	497.35 tCO2-e	470.98 tCO2-e	-5.30%
Total emissions	497.35 tCO2-e	470.98 tCO2-e	-5.30%

Table A4: COMCAR emissions for the 2022–23 baseline year and 2025–26 reporting year, location-based method

Emissions category	2022–23 baseline year	2025–26 reporting year	Percentage change from baseline year
Scope 1 emissions	394.86 tCO2-e	101.30 tCO2-e	-74.35%
Scope 2 emissions	260.74 tCO2-e	392.74 tCO2-e	+50.63%
Total emissions	655.60 tCO2-e	494.04 tCO2-e	-24.64%

Table A5: Commonwealth Parliament Offices emissions for the 2022–23 baseline year and 2025–26 reporting year, location-based method

Emissions category	2022–23 baseline year	2025–26 reporting year	Percentage change from baseline year
Scope 1 emissions	0.00 tCO2-e	0.00 tCO2-e	N/A
Scope 2 emissions	1,120.81 tCO2-e	30.33 tCO2-e	-97.29%
Total emissions	1,120.81 tCO2-e	30.33 tCO2-e	-97.29%

Notes:

- CPO baseline data for 2022–23 includes Scope 2 emissions only. CPO Scope 1 emissions were not reported separately in the 2022–23 Annual Report and were included in the Finance Leased Estate baseline figures.
- Percentage change for ICT Scope 1 and CPO Scope 1 has been reported as not applicable as the 2022–23 baseline was 0.00 tCO2-e. A percentage change from a zero baseline cannot be calculated meaningfully.
- CPO emissions are presented separately in this appendix for the 2025–26 reporting year to improve transparency and comparability across Finance's operational areas.
- Progress against baseline emissions is reported annually in the Department of Finance Annual Report.