



Australian Government
Department of Finance



Department of Finance

**Submission to the
Finance and Public Administration Committee
Parliamentary Joint Committee on Public Consultancy and
Services Contract Bill 2025**

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Introduction

The Department of Finance (Finance) acknowledges the importance of maintaining strong accountability and transparency in government procurement to ensure that public resources are used in the most efficient, effective, ethical and economical manner.

As the policy steward of the Commonwealth procurement framework, Finance is committed to supporting the development of a positive procurement culture across the Commonwealth. The role of steward also encompasses engagement, advisory functions and leading procurement and contract management capability uplift to Commonwealth entities.

Finance notes that the Parliamentary Joint Committee on Public Consultancy and Services Contracts Bill 2025 (the Bill) implements Recommendation 11 of the Senate Finance and Public Administration References Committee report *Management and assurance of integrity by consulting services*. Noting that the government has yet to respond to the report, Finance has limited its submission to: providing details regarding the operation of the Commonwealth procurement framework; advising on existing mechanisms that support value for money and informed decision making in the engagement of consultancy services; and identifying issues raised by the Bill.

Commonwealth Procurement Framework

The commonwealth resource management framework governs how officials in the Commonwealth public sector use and manage public resources. This framework establishes the overarching principles and legislative requirements for managing public resources, ensuring alignment with the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and the *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule). The PGPA Act establishes a coherent system of governance and accountability for public resources including the devolved nature of responsibilities. The PGPA Act requires the accountable authority of an entity to promote the proper use and management of public resources for which the authority is responsible. The PGPA Act is the foundation of [finance law](#) and includes the legislation that governs how Commonwealth entities manage public money and resources, as well as subordinate legislation under the PGPA Act and the Appropriation Acts.

Within this broader context, the Commonwealth procurement framework reflects the Australian Government's expectations for procurement and contract management activities. It governs how entities procure goods and services, including consultancy services. It ensures that government procurement is conducted in a fair, transparent, and efficient manner and provides a structured approach that helps entities achieve value for money while upholding principles of accountability and integrity.

Commonwealth procurement is both expansive and diverse. It is utilised to source the broad range of goods and services required to support administration of Commonwealth entities and deliver outcomes and services to the Australian public including, where necessary, the engagement of consultancy services.

Devolved Framework

The PGPA Act establishes a devolved system whereby accountable authorities are responsible for the proper use of public resources. The Commonwealth procurement framework forms part of this devolved framework. Each entity is responsible for its own procurement processes and decisions to meet their purposes and objectives. Entities are expected to undertake due diligence activities commensurate with the scale, scope, risk, and nature of each procurement. The devolved nature of the Commonwealth procurement framework provides entities the flexibility required to meet their business needs based on various factors such as entity size, business needs, risk, operational complexity, volume and value of procurements, and the type of goods and services required by the entity.

The accountable authority of a relevant entity may issue Accountable Authority Instructions (AAIs) to direct entity officials on matters relating to finance law. The AAIs provide a mechanism for setting out internal rules and procedures that officials must follow when exercising powers or performing duties under the PGPA Act including procurement. Entities' own internal audit programs provide additional assurance to their procurement processes.

Commonwealth Procurement Rules

The Commonwealth Procurement Rules (CPRs) are issued by the Minister for Finance under section 105B(1) of the PGPA Act. The CPRs are the cornerstone of the Commonwealth procurement framework and apply to all non-corporate Commonwealth entities (NCEs) and prescribed corporate Commonwealth entities listed in section 30 of the PGPA Rule. Under the CPRs, except where required by law, ministers will not be involved in the conduct of procurement processes or direct officials about the conduct of procurement processes.

Achieving value for money is the core rule of the CPRs as it is critical in ensuring that public resources are used properly and in accordance with the broader resource management framework.

AusTender

AusTender is the Australian Government's centralised procurement information system. AusTender provides a single portal to connect government entities with suppliers through the publication of business opportunities and provides transparency of contracts awarded following a procurement process.

All entities on AusTender must ensure that any information or material they publish on AusTender complies with the relevant provisions of the CPRs and applicable *Resource Management Guides*. Entities are required to indicate when a contract is for consultancy services when a contract is published.

Consultancy Services

Guidance on what constitutes a consultancy contract is set out in [Resource Management Guide 423 – Procurement Publishing and Reporting Obligations \(RMG 423\)](#).

A consultancy is defined as the engagement of temporary services that:

- involves the development of an intellectual output that assists with decision making, and
- the intellectual output represents the independent view of the service provider.

Consultancy services are typically defined as the engagement of external professional and/or expert independent individuals or businesses to provide expert advice or develop intellectual outputs that assist an entity in decision-making. They typically involve specialist professional knowledge or expertise that cannot be obtained in-house.

Consultancy service contracts represent a low proportion of government procurement contracts overall.

Year	Proportion of volume of consultancy service contracts as a proportion of all contracts (%)	Proportion of value of consultancy service contracts as a proportion of all contracts (%)
2021–22	4.1	1.0
2022–23	3.8	0.8
2023–24	3.9	0.7
2024–25	3.9	0.8

Note that AusTender data represents the total value of contracts entered into in a financial year and does not represent expenditure.

APS Strategic Commissioning Framework

The [APS Strategic Commissioning Framework](#) (published by the Australian Public Service Commission) is one of a suite of initiatives to reduce reliance on external labour and consulting services, and strengthen APS capability.

At times, Commonwealth entities require access to specialist skills or independent advice for particular projects, which are more efficiently obtained from the private sector. Consultants deliver value for money when the need for additional support is temporary, project specific, is highly specialised in nature, or needs to be independent.

The Strategic Commissioning Framework has a specific focus on ‘core work’ – that is, the work that should be done by APS employees for integrity or capability reasons. There may be circumstances where use of external labour is appropriate, particularly where the work is not core. For core work, use of an [external workforce](#) is only appropriate if at least one of the following is true:

- There is a need for independent research or assessment (for example, due to requirements in legislation or an assurance need) and it cannot be sourced from within the APS.
- There is a temporary need for specialised or professional skills, at a level that would be inefficient to retain internally. That is, there is not an enduring demand for the skill.
- There is a genuinely urgent and/or unforeseen need for a skill or capability in an area that is an enduring function, and extra support is needed while capability building or recruitment processes are underway.

The Strategic Commissioning Framework reference to an external workforce includes contractors (including professional contractors), consultants, labour hire and outsourced service providers. Consultancy firms may be contracted to provide consultancy services or supply professional contractors depending on an entity's requirements.

Under the Strategic Commissioning Framework, agency heads are accountable for rebalancing their workforce to prioritise direct employment, strengthen capability, and ensure any use of external expertise for core work enhances the work and knowledge of the APS.

For 2024-25, AusTender (as at 21 October 2025) shows the following consultancy contracts were entered into for the following reasons:

Consultancy Reason	Contracts at all values		Contracts at or above \$2 million	
	Volume	Value (\$m)	Volume	Value (\$m)
Need for specialised or professional skills	2,298	\$562.3	46	\$261.2
Need for independent research or assessment	915	\$216.3	14	\$47.8
Skills currently unavailable within agency	190	\$76.0	9	\$38.0
Total	3,403	\$854.6	69	\$347.0

Management Advisory Services (MAS) Panel

The MAS Panel is a whole-of-government coordinated procurement arrangement designed to improve the quality, consistency, and efficiency of consultancy service procurement. It is mandatory for all NCEs, with additional entities opting in voluntarily. Services engaged under the panel are defined as the “provision of professional, independent, expert advice, and other strategic services, that involve the development of an intellectual output, which represents the independent view of the service provider and assists with entity decision-making.” Services procured under the panel must meet the definition of a consultancy as per [RMG 423](#).

Procurement and Contract Management Capability

Finance has established an APS Procurement and Contract Management Profession under the APS Professions initiative to build a professional workforce capability through supporting specialist career development, encouraging adoption of innovative technology and providing connected networks and communities of practice.

Finance manages the Commonwealth Procurement and Contract Management Training Suite. The suite is a comprehensive program that promotes best practice, compliance, and capability uplift in procurement and contract management across the APS. It equips staff with essential knowledge and skills to deliver effective, compliant and value-driven procurement outcomes for the Commonwealth. The program assists APS staff to understand and apply the CPRs and relevant legislative frameworks and fosters a culture of accountability and transparency in procurement.

Finance provides training for Senior Executive Service (SES) officers, who are often procurement delegates, focusing on their responsibilities and obligations under the CPRs and the PGPA Act to promote the proper use and management of the public resources for which they are responsible. Training assists SES officers to consider the most appropriate procurement approach to achieve outcomes for the Australian Government and citizens.

Existing Mechanisms to Support Value for Money

The explanatory memorandum advises the purpose of the Bill is to “ensure value for money and public confidence in government spending on consultancy services.”

Finance notes that mechanisms already exist which deliver accountability, transparency and strengthen public confidence in government spending on consultancy services.

Commonwealth entities are already subject to scrutiny through mechanisms such as AusTender reporting, audits by the Australian National Audit Office (ANAO), entities’ own internal audit processes, and parliamentary hearings including estimates processes.

PGPA Act and AAls

Section 15 of the PGPA Act requires the accountable authority of an entity to promote the proper use and management of public resources for which the authority is responsible.

The accountable authority of a Commonwealth entity may, by written instrument, issue AAls and policies regarding delegations, which ensure that procurement decisions are made in accordance with legislative and policy obligations. Accountable authorities are responsible for the governance and resources of entities and prioritise spending as required within the relevant rules to achieve the outcomes/purposes of the entity. Finance is aware that some entities have included in their AAls the requirement for senior level sign-off prior to entering into a consultancy contract.

Commonwealth Procurement Rules

The CPRs set out the rules that govern how entities procure goods and services, ensuring that all procurement is conducted ethically, transparently, and achieves value for money. Officials responsible for a procurement must be satisfied that the procurement achieves a value for money outcome. This includes ensuring the contract uses public resources in an efficient, effective, economical and ethical manner.

Public Reporting

There are a number of existing mechanisms which ensure that consultancy procurement decisions are transparently reported.

- Entities must report contracts entered into on AusTender within 42 days of signature. In reporting contracts, entities are asked whether it was a consultancy contract. High level information on consultancy contracts is available at [Consultancy](#) and further detail is available on individual contracts by accessing each contract notice.
- Entities must report the number of, and expenditure on, new and ongoing consultancies in their annual reports. Further, they must also provide a summary of their department's policy on the selection and engagement of consultants, its selection procedures, and the main categories of purposes for which consultants were engaged.
- Bi-annually, the Minister for Finance must table a report in the Senate outlining, for the previous 6 months, for consultancy contracts valued at or above \$2 million, information such as the subject matter, the value, the firm providing the work, the duration of the contract and the purpose of the contract.
- The ANAO undertakes performance audits of entities' Commonwealth procurement practices to ensure entity compliance with the CPRs.

Parliamentary Oversight

Parliamentary oversight of the procurement framework and its application by entities also provides valuable insights into entities' procurement practices and in identifying opportunities for further improvement to the procurement framework.

Inquiries since 2021

The Joint Committee of Public Accounts and Audit has published the following reports:

- Report 511: Inquiry into the contract management frameworks operated by Commonwealth entities, tabled 18 March 2025
- Report 510: Inquiry into the use and governance of artificial intelligence systems by public sector entities - 'Proceed with Caution', tabled 3 March 2025
- Report 509: Inquiry into public sector information technology procurement and projects, tabled 18 February 2025
- Report 507: Inquiry into the Defence 2022–23 Major Projects Report, tabled 17 December 2024
- Report 504: Inquiry into procurement at Services Australia and the NDIA - Final Report, tabled 26 June 2024
- Report 503: Inquiry into the Defence Major Projects Report 2020–21 and 2021–22 and Procurement of Hunter Class Frigates - Final Report, tabled 26 June 2024

- Report 500: Inquiry into procurement at Services Australia and the NDIA - Interim Report, tabled 13 September 2023
- Report 498: 'Commitment issues' - An inquiry into Commonwealth procurement, tabled 9 August 2023
- Report 496 Inquiry into the Defence Major Projects Report 2020–21 and 2021–22 and Procurement of Hunter Class Frigates - Interim Report, tabled 29 June 2023.

The Senate Finance and Public Administration References Committee has published:

- Supporting the development of sovereign capability in the Australian tech sector, tabled on 28 June 2024
- Management and assurance of integrity by consulting services, tabled on 12 June 2024.

Analysis of the Proposed Bill

Finance considers that there are a range of issues with the current drafting of the Bill that will create uncertainty in its operation, potentially undermine its intent, create significant administrative burden to meet its requirements and create legal risk.

Operation of the Bill

A procurement process will typically involve an approach to market, receipt of tender responses, evaluation of responses, potential negotiation with suppliers and entry into contract. The procurement delegate is responsible for making a range of key procurement decisions throughout that process to deliver the procurement outcome. For NCEs and prescribed Corporate Commonwealth Entities, the CPRs apply to these processes. Entities not covered by the CPRs may follow the CPRs as good practice but are not required to.

Coverage

Finance considers the scope of the Bill is unclear. It appears to go beyond those entities captured by the CPRs and capture all procurement activity undertaken by Commonwealth entities.

The CPRs allow for an entity to determine that specific procurements are not subject to all or part of the CPRs, for example where required for national security purposes (paragraph 2.6 of the CPRs). The Bill does not allow for the exclusion of these procurements, requiring instead that the Minister seek approval from parliament not to allow consideration of the contract. Applying the Bill's arrangements to such contracts would be at odds with the intention of the Commonwealth procurement framework and potentially publicise sensitive contract information.

Contract Value

Section 9.10 of the Bill captures the establishment of the initial contract. The Bill is unclear when a contract should be put before the Committee. Contracts may be entered into with a number of extension options, or other financial implications that may be accessed at a later point in the contract with the agreement of both parties. The Bill is unclear whether it is seeking to capture the value of the current contract, or the maximum potential value under the contract, incorporating all extension options. For example, AusTender requires the

reporting of the total value of the initial term of the contract. Extensions, renewals or other mechanisms that vary the value of the contract must be reported at the time they are exercised which will be after the initial contract has been executed.

Finance understands that the intent of Section 9.11 of the Bill seeks to capture contracts which were originally valued at less than \$2 million and subsequently increase to more than \$2 million. This creates administrative complexity and uncertainty for both officials and suppliers, as contracts may unexpectedly become subject to Committee approval mid-way through delivery. Variations which alter contract value may result from exercising extension options, responding to unexpected events, adapting to changes in technology, legislation or policies, accommodating changes in the procuring entity's requirements, or other factors that affect contract delivery. Delays arising from Committee consideration may drive additional costs.

Further, Section 9.11 requires any variation to a contract, whether an increase or decrease to the value of the contract, which results in the value remaining above \$2 million would require the Committee's consideration. For example:

- Contract A with a value of \$2.5 million has been previously considered by the Committee. The entity decides that an element of the contract is no longer required and reduces the value of the contract to \$2.1 million. This would require the Committee's consideration.
- Contract B with a value of \$3.0 million comprises \$2.8 million in consultancy services and \$0.2 million in software (to be paid in a foreign currency). Changes in exchange rates may increase or decrease the value of the contract, with no change in the "consultancy element" of the contract. The Committee would need to reconsider the contract each time there is a change in the value of the contract.

Definition of a Consultancy

The definition of "public consultancy contract" (Section 3) in the Bill is significantly broader than the established definition of "consultancy" in the procurement framework and RMG 423. This risks confusion, inconsistent application, and compliance challenges for officials. The Bill and its Explanatory Memorandum definitions are also inconsistent with the Explanatory Memorandum applying a narrower scope by using "and" instead of "or", which alters the interpretation of which contracts fall under the Committee's oversight.

Further, the definition in the Bill does not require a contract for advice to be independent of the Commonwealth and potentially captures both consultancy and non-consultancy contracts by its use of "the application of specialist professional knowledge or expertise". The broad framing could encompass professional services (which is not currently considered to be a consultancy under the procurement framework definition) such as some accounting, engineering, and IT support services. These services are typically engaged to deliver operational or technical functions integral to entity's service delivery, rather than to provide independent advice. They often involve embedded roles, ongoing support, or execution of defined tasks, rather than external analysis or recommendations. Capturing such contracts under the Bill's definition risks conflating routine service delivery with genuine consultancy, inflating referral volumes and undermining the intent of enhancing transparency around consultancy contracts.

In 2024–25, using the Commonwealth procurement framework definition of a consultancy, there were 69 new and amended consultancy contracts that were over \$2 million, comprising 47 new contracts, 5 contracts that were varied from below to above \$2 million, and 17 contracts from prior years that were already above \$2 million and subsequently varied in

2024–25. Due to the broader scope of the Bill’s definition, Finance considers there may be 1,500–2,000 contracts per year that would be subject to committee consideration and approval using the Bill’s definition of a public consultancy contract. This would include consideration of contracts for: environmental services; engineering (and maintenance and repair of complex items such as aircraft, telecommunications, etc); accounting and audit; medical services; military science and research; legal services and a broad range of ICT services.

Further detail of the categories that might be captured by the definition is provided at Attachment A.

Finance considers the broader definition and scope of these arrangements increase the risk of non-compliance, inefficiency, confusion for officials and significant workload for the Committee.

Assessment of Value for Money

Finance notes the Explanatory Memorandum states that the Committee’s consideration is intended to ensure “value for money” and “assurance that public funds are being expended effectively and appropriately.” Under the CPRs, officials must be satisfied that the procurement achieves a value for money outcome. In making that decision, the official will have considered a range of information from a range of tenderers, market research, and other sources of information to assure that the successful tenderer is delivering value for money. The official may also undertake negotiations to deliver further value for money outcomes. The Bill does not clarify how the Committee will interpret or apply the principle of value for money, or what information it will require to form such a view. Finance considers that it will be extremely challenging for the Committee to establish that a particular high value contract is value for money based only on the information set out at Section 8(3) of the Bill.

The CPRs set out that the consideration of value for money should include:

Paragraph 4.5, CPRs 17 November 2025

Price is not the sole factor when assessing value for money. When conducting a procurement, an official must consider the relevant financial and non-financial costs and benefits of each submission including, but not limited to the:

- a. quality of the goods and services;
- b. fitness for purpose of the proposal;
- c. potential supplier’s relevant experience, performance history and ethical conduct;
- d. flexibility of the proposal (including innovation and adaptability over the lifecycle of the procurement);
- e. environmental sustainability of the proposed goods and services (such as energy efficiency, climate change impact, environmental impact, circularity of the goods and services and use of recycled materials), and
- f. whole-of-life costs.

In order for the Committee to consider whether a contract constitutes value for money it would need to have access to detailed tender information to support the consideration of the above factors.

Impact of the Bill

The Bill is intended to provide improved oversight of consultancy spending. Introduction of the Bill may create behaviour change which limits its overall impact, or inadvertently impacts the delivery of government outcomes.

Behaviour Change

Finance notes that the introduction of the Bill may drive behaviour change, leading to an increased number of lower value contracts. For example, an entity may decide not to make an extension option which increases the contract over \$2 million (and instead go out to market), or a supplier may amend their tender submissions to provide reduced scope or timeframe to keep the value of their bid under \$2 million. Finance notes that this may reduce the overall value for money proposition of proposals, leading to increased costs, or poorer services under the contracts.

Given the scrutiny and the additional uncertainty of this new consideration required by the Bill, there is a risk that some suppliers may no longer seek to bid for high value government work, reducing competition and value for money outcomes. Suppliers may also be concerned that the Committee, in its deliberations, will seek information that requires divulging their highly sensitive intellectual property, further reducing their willingness to bid for this work.

The Bill may also cause suppliers to increase their bids for high value consultancy contracts, to cover the possibility that senior managers in their organisation may be required to provide evidence to the Committee on the nature of their tender submission.

Small businesses currently raise concerns about the costs of tendering for government work. Introduction of these arrangements may make it less likely that small and medium enterprises bid for high value consultancy contracts.

Finance further notes that if the operation of the Bill results in significant delays in the finalisation of a contract, such delays may result in specified personnel or experts being engaged elsewhere and no longer being available, further impacting on the value for money outcomes of the procurement.

Impact on Delivering Government Objectives

The Bill introduces an additional layer of administrative oversight that could have an operational impact for Commonwealth entities.

Ambiguities in submission guidelines and the potential need for detailed documentation would increase the administrative burdens for entities and risks delays in engaging support when it is most needed—where the public service is unable to source the services inhouse (for example: auditing complex financial statements and providing independent assurance on integrity issues). In the absence of clarity around the level of detail the Committee may seek, entities may face significant additional workload preparing documentation and seeking approvals for routine contracts.

Legislative and Policy Alignment Risks

Accountability

The Bill introduces a new approval layer that conflicts with existing delegations under the PGPA Act. The proposed approach introduces the concept of parliamentary committee authority to approve or reject contracts. Parliamentarians who are not ministers do not

currently have the executive power to approve or enter into contracts under the PGPA Act. This could create ambiguity regarding the decision-making powers of accountable authorities and undermine established governance structures.

Further, the Bill introduces ministerial involvement in the approval and exemption process for certain procurements, which does not align with the Australian Government's policy and the CPRs' clear expectation that ministers will not be involved in the conduct of procurement processes except where required by law. This creates a risk of perceived or actual ministerial influence over procurement outcomes, contrary to the government's procurement policy.

Potential Conflict with Australia's International Obligations

In accordance with Australia's international obligations, for procurements over the relevant threshold, paragraph 10.35 of the CPRs requires that, "unless the relevant entity determines it is not in the public interest to award a contract, it must award a contract to the tenderer that the relevant entity has determined:

- satisfies the condition for participation;
- is fully capable of undertaking the contract; and
- will provide the best value for money, in accordance with the essential requirements and evaluation criteria specified in the approach to market and request documentation."

A decision of parliament which directs that a contract not be executed (based on the details of this Bill) would likely be inconsistent with the Australian Government's international obligations which outline that a procuring entity (as listed in the relevant international agreement) must award a contract to the supplier the entity has determined meets the criteria and submitted the most advantageous tender. Any contravention of this, including the Committee intervening or overruling the decision of the procuring entity, risks suppliers taking action against the Australian Government under the *Government Procurement (Judicial Review) Act 2018* (the GPJR Act). The GPJR Act, itself a requirement of Australia's international obligations, establishes an independent complaint mechanism for procurements that were subject to both Division 1 and Division 2 of the CPRs. Where a contravention of the GPJR Act is found to affect the supplier's interests, the Federal Court may order the payment of compensation. A procurement decision of parliament which resulted in a contravention of paragraph 10.35 could result in the payment of compensation to supplier/s.

Other Matter

Finance notes there is a minor typographical error on page 7 in row 25 of the Bill. "Conulstancy" should read "Consultancy".

Conclusion

Finance supports improved transparency for contracting arrangements and welcomes increased scrutiny of entities' procurement decisions. There have been significant improvements in the transparency of procurement decisions over the past five years. However, Finance considers that there are more effective existing mechanisms available than the new Committee process established by this Bill.

Finance considers the Commonwealth procurement framework provides a strong foundation for the ethical and effective engagement of consultants and service providers. While the proposed Committee may strengthen parliamentary oversight, it is essential that its functions are carefully designed to complement existing frameworks and avoid unnecessary duplication. Finance considers that any improvement in oversight should not inadvertently call into question legitimate executive decision-making, undermine or increase the complexity of the procurement framework, delay the delivery of government objectives nor create avenues for complaints or compensation claims.

Finance welcomes the opportunity to contribute to this inquiry and remains committed to supporting transparency, accountability, and value for money in public procurement.

Attachment A

AusTender categories used in the analysis of contracts captured by Bill definition:

Finance codeset for analysis

Additional defence categories
Accounting services
Aeronautical engineering
Aircraft maintenance and repair services
Anti-tobacco campaigns
Application implementation services
Architectural engineering
Architectural services
Audio visual services
Audit services
Banking and investment
Building construction and support and maintenance and repair services
Building support services
Business administration services
Business intelligence consulting services
Business law services
Civil engineering
Community and social services
Comprehensive health services
Computer programmers
Computer services
Corporate objectives or policy development
Crop production and management and protection
Data services
Decontamination services
Development finance
Disease prevention and control
Earth science services
Ecological advisory services
Economic analysis
Economic or financial evaluation of projects
Economics
Education and Training Services
Energy conservation
Enhanced telecommunications services
Enhanced telecommunications services
Environment planning
Environmental auditing
Environmental management

Environmental protection
Environmental safety services
Exhibitions
Family law services
Feasibility studies or screening of project ideas
Forensic IT Services
Graphic design
Health Programs
Individual health screening & assessment services
Information retrieval systems
Information services
Information technology consultation services
Infrastructure as a Service (IaaS – Cloud)
Insurance and retirement services
Insurance services for structures and property and possessions
Internal audits
International relations
Internet services
Land and soil preparation and management and protection
Land tax
Land use planning
Legal services
Local and long distance telephone communications
Management advisory services
Management and provision of all facilities engineering modification and maintenance services for a site or platform
Management information systems MIS
Management support services
Manufacturing support services
Manufacturing technologies
Mapping
Market research
Medical practice
Medical science research and experimentation
Military science and research
Military services and national defence
Mobile communications services
National planning services
Occupational health or safety services
Online database information retrieval systems
Organisational structure consultation
Photographic services
Platform as a Service (PaaS – Cloud)
Platform software as a service

Police services
Political systems and institutions
Pollutants tracking and monitoring and rehabilitation services
Professional artists and performers
Professional engineering services
Professional procurement services
Project administration or planning
Project administration or planning
Project management
Promotional merchandise
Property management services
Psychologists services
Public administration and finance services
Public enterprises management or financial services
Public relations and professional communications services
Real estate management services
Refugee programs
Rehabilitation services
Research programs
Risk management consultation services
Safety or risk analysis
Socio political conditions
Software as a Service (SaaS – Cloud)
Software maintenance and support
Software or hardware engineering
Statistics
Strategic planning consultation services
System administrators
Taxation
Technical writing
Telecommunications media services
Trade policy and regulation
Water resources development and oversight