

**PORTFOLIO ADDITIONAL ESTIMATES
STATEMENTS 2025-26**

FINANCE PORTFOLIO

EXPLANATIONS OF ADDITIONAL ESTIMATES 2025-26

© Commonwealth of Australia 2025

ISBN 978-1-925205-76-3 (Print); 978-1-925205-77-0 (Online)

This publication is available for your use under a Creative Commons Attribution 4.0 International licence, with the exception of the Commonwealth Coat of Arms, third-party content and where otherwise stated. The full licence terms are available from <http://creativecommons.org/licenses/by/4.0/legalcode>.



Use of Commonwealth of Australia material under Creative Commons Attribution 4.0 International licence requires you to attribute the work (but not in any way that suggests that the Commonwealth of Australia endorses you or your use of the work).

Commonwealth of Australia material used 'as supplied'

Provided you have not modified or transformed Commonwealth of Australia material in any way including, for example, by changing the Commonwealth of Australia text; calculating percentage changes; graphing or charting data; or deriving new statistics from published statistics – then the Commonwealth of Australia prefers the following attribution:

Source: The Commonwealth of Australia.

Derivative material

If you have modified or transformed Commonwealth of Australia material, or derived new material from those of the Commonwealth of Australia in any way, then the Commonwealth of Australia prefers the following attribution:

Based on Commonwealth of Australia data.

Use of the Coat of Arms

The terms under which the Coat of Arms can be used are set out on the Department of the Prime Minister and Cabinet website (see www.pmc.gov.au/honours-and-symbols/commonwealth-coat-arms)

Other uses

Enquiries regarding this licence and any other use of this document are welcome at:
Copyright Coordinator
Department of Finance
One Canberra Avenue, FORREST ACT 2603
Email: publications@finance.gov.au



Senator the Hon Katy Gallagher

Minister for Finance
Minister for Women
Minister for the Public Service
Minister for Government Services
Senator for the Australian Capital Territory

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear President and Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2025–26 Additional Estimates for the Finance Portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the Portfolio.

I present these statements by virtue of my ministerial responsibility for accountability to the Parliament and, through it, the public.

Yours sincerely

Katy Gallagher
Katy Gallagher

30.1.26

Abbreviations and conventions

The following notations may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million
\$b	\$ billion

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

Enquiries

Should you have any enquiries regarding this publication, please contact the Chief Financial Officer, Department of Finance on (02) 6215 2222.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements can be located on the Australian Government Budget website at: www.budget.gov.au.

**User guide
to the
Portfolio Additional
Estimates Statements**

User guide

The purpose of the 2025-26 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PBS), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PBS in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (No. 3) and (No. 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2025-26. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a 'relevant document' to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.

Entity Additional Estimates Statements

A statement (under the name of the entity) for each entity affected by Additional Estimates.

Section 1: Entity overview and resources This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills No. 3 and No. 4.

Section 2: Revisions to outcomes and planned performance This section details **changes** to Government outcomes and/or **changes** to the planned performance of entity programs.

Section 3: Special account flows and budgeted financial statements This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.

Portfolio glossary

Explains key terms relevant to the Portfolio.

Contents

Portfolio overview	1
Entity additional estimates statements	7
Department of Finance.....	7
Australian Electoral Commission	59
Digital Transformation Agency	83
Independent Parliamentary Expenses Authority.....	107
Parliamentary Workplace Support Service	131
Services Australia.....	155
Portfolio glossary.....	197

Portfolio overview

Finance Portfolio overview

The following changes have occurred within the Finance Portfolio since the publication of the Portfolio Budget Statements 2025-26 (pages 3-5).

On 1 July 2025, as part of machinery of government changes, Services Australia transferred to the Finance portfolio from Social Services. It is an executive agency with responsibility for supporting individuals, families, businesses and communities by efficiently delivering high quality, accessible services and payments on behalf of the Government.

Services Australia is continuing on its transformation journey to become a leading, customer-focused service delivery agency by making changes across its business. Services Australia is working together with partner agencies to improve systems that work for and support Australians while continuing to ensure the integrity of Government outlays.

Additional estimates are being sought for:

- Department of Finance
- Australian Electoral Commission
- Digital Transformation Agency
- Independent Parliamentary Expenses Authority
- Parliamentary Workplace Support Service
- Services Australia

Explanations of the additional estimates for these entities are detailed in their respective sections of the PAES.

Entities that are not required to prepare a PAES will report any changes to their resources since the 2025-26 Budget as part of their next Budget update.

A full outline of the Finance Portfolio overview can be found in the 2025-26 Portfolio Budget Statements.

Figure 1: Finance Portfolio structure and outcomes

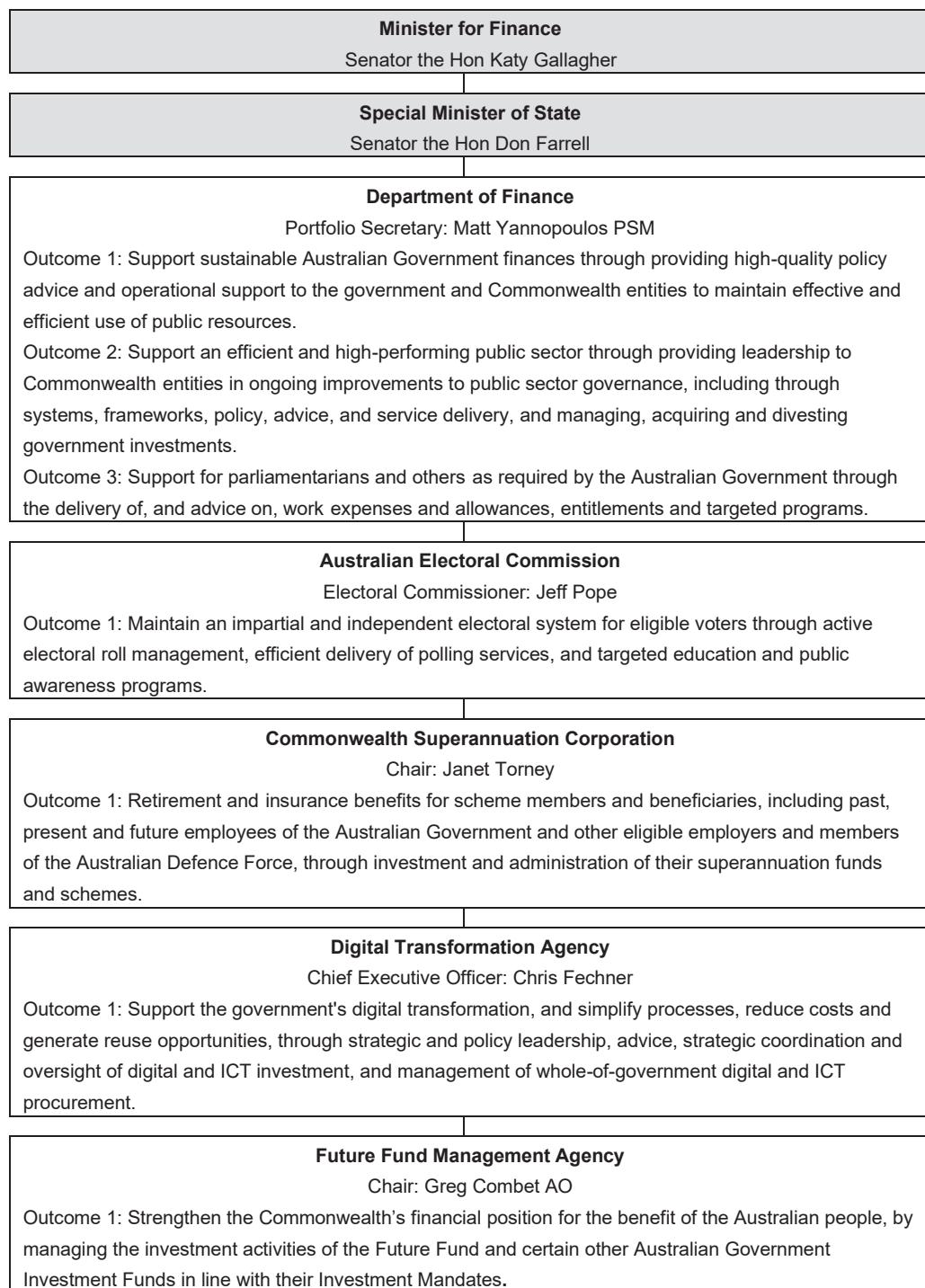


Figure 1: Finance Portfolio structure and outcomes (continued)

<p>Independent Parliamentary Expenses Authority</p> <p>Chief Executive Officer: Christina Grant</p> <p>Outcome 1: Support for current and former Parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.</p>
<p>Parliamentary Workplace Support Service</p> <p>Chief Executive Officer: Leonie McGregor</p> <p>Outcome 1: Support Commonwealth parliamentary workplace participants to build and maintain safe and respectful workplaces, including by supporting positive cultural change and providing human resource functions to parliamentarians and their staff.</p>
<p>ASC Pty Ltd</p> <p>Chair: Jim McDowell</p> <p>Purpose: The objectives of the company, as set out in the ASC's Statement of Expectations are to:</p> <ul style="list-style-type: none"> • construct and sustain available and capable submarines, including through partnering in the build of the SSN-AUKUS fleet and sustaining all classes of Australia's future nuclear-powered submarine fleet • meet the highest standards of nuclear safety and comply with emerging nuclear safety duties and future naval nuclear power safety licence requirements • continue to effectively and efficiently sustain Australia's Collins class submarine fleet and support opportunities for Australia's broader naval shipbuilding and repair industry • develop and grow Australia's sovereign workforce and domestic supply chain.
<p>Australian Naval Infrastructure Pty Ltd</p> <p>Chair: Ronald Finlay AM</p> <p>Purpose: The objective of the company, as set out in its constitution, is to support the Commonwealth's continuous naval shipbuilding program through:</p> <ul style="list-style-type: none"> • acquiring, holding, managing and developing the infrastructure, and related facilities used in connection with this program • efficiently and effectively managing this infrastructure (including providing access) in a manner that ensures an integrated and co-ordinated approach to the delivery of all elements of this program.
<p>CEA Technologies Pty Ltd</p> <p>Chair: Joycelyn Morton</p> <p>Purpose: Provide innovative technology solutions with commitment to strengthen Australia's sovereign defence capability.</p>
<p>Services Australia</p> <p>Chief Executive Officer: David Hazlehurst</p> <p>Outcome 1: Deliver high-quality, accessible services and payments to individuals, families, businesses and partner agencies on behalf of Government; with a focus on contemporary service delivery and customer experience.</p>

Department of Finance

**Entity additional estimates
statements**

Department of Finance

Section 1: Entity overview and resources	11
1.1 Strategic direction statement	11
1.2 Entity resource statement	12
1.3 Entity measures	15
1.4 Additional estimates, resourcing and variations to outcomes	17
1.5 Breakdown of additional estimates by Appropriation Bill.....	20
Section 2: Revisions to outcomes and planned performance	23
2.1 Changes to outcome and program structures	23
2.2 Budgeted expenses and performance for Outcome 1	24
2.3 Budgeted expenses and performance for Outcome 2	26
2.4 Budgeted expenses and performance for Outcome 3.....	39
Section 3: Special account flows and budgeted financial statements	42
3.1 Special account flows and balances.....	42
3.2 Budgeted financial statements.....	44

Department of Finance

Section 1: Entity overview and resources

1.1 Strategic direction statement

Since the publication of the 2025-26 Portfolio Budget Statements there has been no significant change to the strategic direction of Finance.

Finance's purpose is to provide high quality advice, frameworks, and services to achieve value in the management of public resources for the benefit of all Australians. We deliver on our purpose through:

- providing policy advice on expenditure across all portfolios and delivering Budget updates, cash management and consolidated financial reporting
- managing frameworks and policies, and providing advice to support the proper use and management of public resources
- supporting the commercial interest of the Commonwealth
- providing enabling services to the Commonwealth
- supporting wider availability and use of Government data and promoting digital transformation, and
- delivering ministerial and parliamentary services.

In 2025-26, Finance will continue to prioritise delivering budget updates, actively managing the frameworks we are responsible for and advancing the use of data and digital technologies. Concurrently, we will advance regulatory reforms and the procurement integrity agenda and focus on enhancing our data and digital capabilities internally. Our focus on the application of artificial intelligence will strengthen as we implement the Artificial Intelligence Plan for the Australian Public Service (APS) – including establishing a central AI Delivery and Enablement (AIDE) function in Finance, expanding the GovAI platform and establishing GovAI Chat to provide APS staff with secure, in-house artificial intelligence tools.

Full performance information can be found in the Department of Finance - 2025-26 Corporate Plan.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Department of Finance at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025-26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024-25 financial statements.

Table 1.1: Department of Finance resource statement – Additional estimates for 2025-26 as at February 2026

	Actual available appropriation 2024-25 \$'000	Estimate as at Budget 2025-26 \$'000	Proposed Additional Estimates 2025-26 \$'000	Total estimate at Additional Estimates 2025-26 \$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	88,788	76,890	8,451	85,341
Departmental appropriation (c)	513,485	564,857	25,438	590,295
s74 External Revenue (d)	81,760	73,894	(15,842)	58,052
Departmental Capital Budget (DCB) (e)	5,529	3,214	1,388	4,602
Annual appropriations - other services - non-operating (f)				
Prior year appropriations available (b)	5,027	11,654	(8,255)	3,399
Equity injection	769,067	280,685	(4,300)	276,385
<i>Total departmental annual appropriations</i>	1,463,656	1,011,194	6,880	1,018,074
Special accounts (g)				
Opening balance	1,789,454	2,429,619	258,505	2,688,124
Appropriation receipts (h)	991,898	560,986	5,223	566,209
Non-appropriation receipts	525,192	482,515	-	482,515
Adjustments	(33,479)	(33,112)	(1,857)	(34,969)
<i>Total special accounts</i>	3,273,065	3,440,008	261,871	3,701,879
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>				
	(991,898)	(560,986)	(5,223)	(566,209)
Total departmental resourcing	3,744,823	3,890,216	263,528	4,153,744
Administered				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	97,276	108,404	30,626	139,030
Outcome 2	10,832	10,703	-	10,703
Outcome 3	415,434	394,614	12,032	406,646
Administered Capital Budget (ACB) (i)	14,194	5,669	1,645	7,314
Annual appropriations - other services - non-operating (f)				
Prior year appropriations available (b)	35,149	35,401	(28,952)	6,449
Administered assets and liabilities	1,041,567	2,933,506	(43,100)	2,890,406
<i>Total administered annual appropriations</i>	1,614,452	3,488,297	(27,749)	3,460,548
<i>Total administered special appropriations</i>	9,959,085	10,266,846	37,381	10,304,227

Table continues on next page

Table 1.1: Department of Finance resource statement – Additional estimates for 2025-26 as at February 2026 (continued)

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Special accounts (g)				
Opening balance	374,419	221,459	57,742	279,201
Appropriation receipts (h)	1,577,194	-	-	-
Non-appropriation receipts	93,178,752	66,629,998	2,662,637	69,292,635
<i>Total special account receipts</i>	95,130,365	66,851,457	2,720,379	69,571,836
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(1,577,194)</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total administered resourcing	105,126,708	80,606,600	2,730,011	83,336,611
Total resourcing for Department of Finance	108,871,531	84,496,816	2,993,539	87,490,355

	Actual 2024-25	2025-26
Average staffing level (number)	1,861	1,929

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

- a) *Appropriation Act (No. 1) 2025-26* and *Appropriation Bill (No. 3) 2025-26*, and *Supply Act (No. 1) 2025-26*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024-25 annual report and encompasses *Appropriation Act (No. 1 and No. 3) 2024-25*.
- b) Excludes appropriation subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- c) Excludes DCB. Includes measures published in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025-26 and Appropriation Bills (No. 2) 2025-26.
- d) Estimated external revenue receipts under section 74 of the PGPA Act.
- e) DCBs are not separately identified in *Appropriation Act (No. 1)*, and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- f) *Appropriation Act (No. 2) 2024-25* and *Appropriation Bill (No. 4) 2025-26*, and *Supply Act (No. 2) 2025-26*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024-25 annual report and encompasses *Appropriation Act (No. 2 and No. 4) 2024-25*.
- g) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), refer to Table 3.1.
- h) Amounts credited to the special account(s) from Finance's annual and special appropriations.
- i) ACB are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.

Table 1.1: Department of Finance resource statement – Additional estimates for 2025-26 as at February 2026 (continued)

Third party payments from and on behalf of other entities

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)				
Attorney-General's Department				
<i>Law Officers Act 1964</i>	310	310	-	310
Payments made by other entities on behalf of Department of Finance (disclosed above)				
Attorney-General's Department				
<i>Parliamentary Business Resources Act 2017</i>	3,095	4,000	-	4,000
Commonwealth Superannuation Corporation				
<i>Governance of Australian Government Superannuation Schemes Act 2011</i>	370	1,000	-	1,000
<i>Same-Sex Relationships (Equal Treatment in Commonwealth Laws - General Law Reform) Act 2008</i>	75	84	-	84
<i>Superannuation Act 1922</i>	39,753	37,001	-	37,001
<i>Superannuation Act 1976</i>	5,054,968	5,233,093	-	5,233,093
<i>Superannuation Act 1990</i>	4,399,365	4,594,161	-	4,594,161
<i>Appropriation Act (No.1) (a)</i>	195	500	-	500
<i>Appropriation Act (No.1) (b)</i>	254	781	-	781
<i>Appropriation Act (No.2) (b)</i>	408	1,000	-	1,000
Department of Employment and Workplace Relations				
<i>Parliamentary Business Resources Act 2017</i>	504	508	-	508
Department of the House of Representatives				
<i>Australian Constitution s 66</i>	4,558	5,010	-	5,010
<i>Parliamentary Business Resources Act 2017</i>	44,033	49,430	-	49,430
<i>Parliamentary Superannuation Act 2004</i>	5,836	6,430	-	6,430
Department of Parliamentary Services				
<i>Parliamentary Business Resources Act 2017</i>	28,124	26,346	10,279	36,625
Department of the Senate				
<i>Australian Constitution s 66</i>	924	903	356	1,259
<i>Parliamentary Business Resources Act 2017</i>	22,651	23,787	866	24,653
<i>Parliamentary Superannuation Act 2004</i>	3,065	3,167	62	3,229
Federal Court of Australia				
<i>Federal Circuit and Family Court of Australia Act 2021</i>	-	-	360	360
Fair Work Commission				
<i>Judges' Pensions Act 1968</i>	8,115	8,000	294	8,294

Prepared on a resourcing (that is, appropriations available) basis.

All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

- a) Compensation and legal payments
- b) Act of Grace payments

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Department of Finance 2025-26 Measures since the Budget

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures					
A Rapidly Transforming Energy System	2.1	-	1,051	1,062	1,076
Departmental payments (a)					
Artificial Intelligence Plan for the Australian Public Service – implementation	2.1, 2.6	19,478	20,652	8,428	8,528
Departmental payments (b)					
Competition Reforms	2.1	-	-	-	-
Departmental payments (c)					
Finance Portfolio - additional resourcing	2.1, 2.3, 3.1	11,895	21,750	9,418	-
Departmental payments (d)					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	2.1	(4,925)	(12,431)	(11,949)	(11,769)
Departmental payments (e)					
Health Protection	2.1	-	77	-	-
Departmental payments (f)					
Home Affairs Portfolio – additional resourcing	2.1	nfp	nfp	nfp	nfp
Departmental payments (g)					
Ngurra Cultural Precinct	2.3	222	-	-	-
Departmental payments (h)					
Nuclear-Powered Submarine Program – further program support	2.1	nfp	nfp	nfp	nfp
Administered payments (i)					
OECD Crypto Asset Reporting Framework and domestic reporting	2.1	135	135	135	135
Departmental payments (j)					
Supporting Australia's Heavy Industry Transformation	2.1	1,392	-	-	-
Departmental payments (k)					
Total		28,197	31,234	7,094	(2,030)
Total payment measures					
Administered		nfp	nfp	nfp	nfp
Departmental		28,197	31,234	7,094	(2,030)
Total		28,197	31,234	7,094	(2,030)

Table 1.2: Department of Finance 2025-26 Measures since the Budget (continued)

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

- a) The lead entity for the measure titled A Rapidly Transforming Energy System is the Department of Climate Change, Energy, the Environment and Water. The full measure description and package details appear in the 2025-26 MYEFO under the Climate Change, Energy, the Environment and Water portfolio.
- b) The measure titled Artificial Intelligence Plan for the Australian Public Service – implementation is Cross Portfolio. The full measure description and package details appear in the 2025-26 MYEFO under Cross Portfolio.
- c) The lead entity for the measure titled Competition Reforms is the Department of Treasury. Department of Finance will partially meet the cost of this measure within existing resources. The full measure description and package details appear in the 2025-26 MYEFO under the Treasury Portfolio.
- d) Partial funding in the measure will be reflected in the 2026-27 Budget.
- e) The measure titled Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses is Cross Portfolio. The full measure description and package details appear in the 2025-26 MYEFO under Cross Portfolio. This Measure relates to an election commitment /savings identified in the 2025 Explanatory Memorandum to the *Appropriation Act (No. 1) 2025-26* and *Appropriation Act (No. 2) 2025-26*.
- f) The lead entity for the measure titled Health Protection is the Department of Health, Disability and Ageing. The full measure description and package details appear in the 2025-26 MYEFO under the Health, Disability and Ageing portfolio.
- g) This 2025-26 MYEFO measure is not for publication (nfp). The full measure description and the reason the financial impact is nfp appear in the 2025-26 MYEFO under the Home Affairs Portfolio.
- h) The lead entity for the measure titled Ngurra Cultural Precinct is the Department of Prime Minister and Cabinet. The full measure description and package details appear in the 2025-26 MYEFO under the Prime Minister and Cabinet portfolio.
- i) This 2025-26 MYEFO measure is not for publication (nfp). The full measure description and the reason the financial impact is nfp for the Nuclear-Powered Submarine Program – further program support appears in the 2025-26 MYEFO under the Defence Portfolio.
- j) The lead entity for the measure titled OECD Crypto Asset Reporting Framework and domestic reporting is the Department of Treasury. The full measure description and package details appear in the 2025-26 MYEFO under the Treasury portfolio.
- k) The lead entity for the measure titled Supporting Australia's Heavy Industry Transformation is the Department of Industry, Science and Resources. The full measure description and package details appear in the 2025-26 MYEFO under the Industry, Science and Resources portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the Department of Finance at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025-26 Budget in Appropriation Bills No. 3 and No. 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025-26 Budget

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 1					
Departmental					
Changes in Parameters					
(net increase)	1.1	-	-	204	103
(net decrease)	1.1	-	(99)	-	-
Net impact on appropriations for Outcome 1 (departmental)		-	(99)	204	103
Total net impact on appropriations for Outcome 1		-	(99)	204	103
Outcome 2					
Administered					
Annual appropriations					
Nuclear-Powered Submarine					
Program – further program support	2.1	nfp	nfp	nfp	nfp
Movement of Funds					
(net increase)	2.1	-	126,200	445,600	287,400
(net decrease)	2.1	(354,572)	-	-	-
Changes in Parameters					
(net increase)	2.1	-	1	1	1
Other Variations					
(net decrease)	2.8	(409)	(412)	(412)	(412)
Special appropriations					
Other Variations					
(net decrease)	2.8	(79)	(81)	(85)	(90)
Net impact on appropriations for Outcome 2 (administered)		(355,060)	125,708	445,104	286,899

Table continues on next page

Table 1.3: Additional estimates and other variations to outcomes since the 2025-26 Budget (continued)

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 2					
Departmental					
Annual appropriations					
A Rapidly Transforming Energy System	2.1	-	1,051	1,062	1,076
Finance Portfolio - Additional Resourcing	2.1	10,101	16,045	9,418	-
Health Protection	2.1	-	77	-	-
Home Affairs Portfolio – additional resourcing	2.1	nfp	nfp	nfp	nfp
Ngurra Cultural Precinct	2.1	222	-	-	-
OECD Crypto Asset Reporting Framework and domestic reporting	2.1	135	135	135	135
Supporting Australia's Heavy Industry Transformation	2.1	1,392	-	-	-
Artificial Intelligence Plan for the Australian Public Service – implementation	2.1, 2.6	19,478	20,652	8,428	8,528
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage	2.1	(4,925)	(12,431)	(11,949)	(11,769)
Movement of Funds					
(net decrease)	2.1	1,388	-	-	-
Changes in Parameters					
(net increase)	2.1	-	-	236	121
(net decrease)	2.1	-	(120)	-	-
Other Variations					
(net increase)	2.1	-	458,816	-	-
(net decrease)	2.1	(5,771)	-	(3,930)	(8,788)
Net impact on appropriations for Outcome 2 (departmental)		22,020	484,225	3,400	(10,697)
Total net impact on appropriations for Outcome 2		(333,040)	609,933	448,504	276,202

Table continues on next page

Table 1.3: Additional estimates and other variations to outcomes since the 2025-26 Budget (continued)

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 3					
Administered					
Movement of Funds					
(net decrease)	3.1	(590)	(590)	-	-
Changes in Parameters					
(net increase)	3.1	-	-	1,470	1,415
Other Variations					
(net increase)	3.1	13,677	-	-	-
Special appropriations					
Other Variations					
(net increase)	3.1	37,460	-	-	-
Net impact on appropriations for Outcome 3 (administered)		50,547	(590)	1,470	1,415
Outcome 3					
Departmental					
Annual appropriations					
Finance Portfolio - Additional Resourcing	3.1	1,794	5,705	-	-
Movement of Funds					
(net increase)	3.1	1,364	2,500	-	-
Changes in Parameters					
(net increase)	3.1	-	-	46	24
(net decrease)	3.1	-	(23)	-	-
Net impact on appropriations for Outcome 3 (departmental)		3,158	8,182	46	24
Total net impact on appropriations for Outcome 3		53,705	7,592	1,516	1,439

Prepared on a resourcing (i.e. appropriations available) basis.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Department of Finance through Appropriation Bills No. 3 and No. 4.

Table 1.4: Appropriation Bill (No. 3) 2025-26

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - Support sustainable Australian Government finances through providing high quality policy advice and operational support to the government and Commonwealth entities to maintain effective and efficient use of public resources	-	-	-	-	-
Outcome 2 - Support an efficient and high-performing public sector through providing leadership to Commonwealth entities in ongoing improvements to public sector governance, including through systems, frameworks, policy advice, service delivery, and managing, acquiring and divesting government investments	10,832	10,703	10,703	-	-
Outcome 3 - Support for Parliamentarians and others as required by the Australian Government through the delivery of, and advice on, work expenses and allowances, entitlements and targeted programs (a) (b)	429,628	398,638	413,960	15,322	-
Total administered	440,460	409,341	424,663	15,322	-

Table continues on next page

Table 1.4: Appropriation Bill (No. 3) 2025-26 (continued)

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 - Support sustainable Australian Government finances through providing high quality policy advice and operational support to the government and Commonwealth entities to maintain effective and efficient use of public resources	99,247	98,712	98,712	-	-
Outcome 2 - Support an efficient and high-performing public sector through providing leadership to Commonwealth entities in ongoing improvements to public sector governance, including through systems, frameworks, policy advice, service delivery, and managing, acquiring and divesting government investments (a) (c)	393,176	431,701	466,815	35,114	-
Outcome 3 - Support for Parliamentarians and others as required by the Australian Government through the delivery of, and advice on, work expenses and allowances, entitlements and targeted programs	26,591	23,276	29,370	6,094	-
Total departmental	519,014	553,689	594,897	41,208	-
Total administered and departmental	959,474	963,030	1,019,560	56,530	-

- a) Departmental and Administered Capital Budgets are appropriated through *Appropriation Acts (No. 1 and 3)*. They form part of ordinary annual services and are not separately identified in the Appropriation Acts. Includes measures published in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025-26 and Appropriation Bills (No. 2) 2025-26.
- b) Difference in Administered items Outcome 3 2025-26 Budget and Additional Estimates between Table 1.1 and Table 1.4 of \$1.6m due to section 51 withholding relating to reclassification of funding from Operating to Capital.
- c) Difference in Departmental programs Outcome 2 2025-26 Budget and Additional Estimates between Table 1.1 and Table 1.4 of \$14.4m due to the following:
 - \$8.1m section 51 quarantined appropriations;
 - \$4.9m Whole of Australian Government savings measure; and
 - \$1.4m section 51 withholding relating to reclassification from Operating to capital.

Table 1.5: Appropriation Bill (No. 4) 2025-26

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections (a)	769,067	276,385	276,385	-	-
Administered assets and liabilities (b) (c)	538,467	2,577,406	2,890,406	313,000	-
Total non-operating	1,307,534	2,853,791	3,166,791	313,000	-
Total other services	1,307,534	2,853,791	3,166,791	313,000	-

- a) Difference in Equity injections appropriations 2025-26 Budget and Additional Estimates between Table 1.1 and Table 1.5 of \$4.3m due to section 51 withholding relating to reclassification of funding from Equity to Operating.
- b) Difference in Administered assets and liabilities 2024-25 Actual available appropriations between Table 1.1 and Table 1.5 of \$503.1m due to section 51 withholding relating to movement of funds.
- c) Difference in Administered assets and liabilities appropriations 2025-26 Budget and Additional Estimates between Table 1.1 and Table 1.5 of \$356.1m due to section 51 withholding relating to movement of funds.

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There have been no changes to outcomes or programs since the 2025-26 Portfolio Budget Statements.

2.2 Budgeted expenses and performance for Outcome 1

Outcome 1: Support sustainable Australian Government finances through providing high-quality policy advice and operational support to the government and Commonwealth entities to maintain effective and efficient use of public resources.

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.2.1: Budgeted expenses for Outcome 1

Outcome 1: Support sustainable Australian Government finances through providing high-quality policy advice and operational support to the government and Commonwealth entities to maintain effective and efficient use of public resources

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	
Program 1.1: Budget and Financial Management						
Departmental expenses						
Departmental appropriation (a)						
Budget Advice	70,835	71,196	73,135	75,081	76,788	
Financial Reporting	34,256	35,248	36,168	36,952	37,669	
Expenses not requiring appropriation in the Budget year (b)	7,734	14,674	15,070	15,357	15,668	
Departmental total	112,825	121,118	124,373	127,390	130,125	
Total expenses for program 1.1	112,825	121,118	124,373	127,390	130,125	
Outcome 1 Totals by appropriation type						
Departmental expenses						
Departmental appropriation (a)	105,091	106,444	109,303	112,033	114,457	
Expenses not requiring appropriation in the Budget year (b)	7,734	14,674	15,070	15,357	15,668	
Departmental total	112,825	121,118	124,373	127,390	130,125	
Total expenses for Outcome 1	112,825	121,118	124,373	127,390	130,125	
		2024-25	2025-26			
Average staffing level (number)		433	466			

- a) Departmental appropriation combines ordinary annual services (*Appropriation Act (No. 1)* and *Appropriation Bill (No.3)* and *Supply Act (No. 1)*) and estimated receipts retained under section 74 of the PGPA Act.
- b) Expenses not requiring appropriation in the Budget year is made up of depreciation expenses and amortisation expenses.
- c) Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Table 2.2.2: Performance measure for Outcome 1

Table 2.2.2 below details the performance measure for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2025-26 Budget.

Outcome 1 – Support sustainable Australian Government finances through providing high-quality policy advice and operational support to the government and Commonwealth entities to maintain effective and efficient use of public resources
Program 1.1 – Budget and Financial Management

As the decisions made since the 2025-26 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2025-26 Corporate Plan at Finance.gov.au.

2.3 Budgeted expenses and performance for Outcome 2

Outcome 2 – Support an efficient and high-performing public sector through providing leadership to Commonwealth entities in ongoing improvements to public sector governance, including through systems, frameworks, policy advice, service delivery and managing, acquiring, and divesting government investments.

Linked programs

Changes to Outcome 2 Linked Programs are detailed below. Refer to the Finance Portfolio Budget Statements 2025-26 for all remaining unchanged Linked Programs.

Australian Public Service Commission

Program

- Program 1.1 – Australian Public Service Commission

Digital Transformation Agency

Program

- Program 1.1 – Digital Transformation Agency

Contribution to Outcome 2 made by linked programs

The Australian Public Service Commission collaborates with Finance in the delivery of the APS AI Plan through the delivery of foundational AI capability building activities and a coordinated workforce planning initiative.

The Digital Transformation Agency collaborates with Finance in the delivery of the APS AI Plan and provides expert advice on high-risk government AI use cases through the AI Review Committee.

Budgeted expenses for Outcome 2

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.3.1: Budgeted expenses for Outcome 2

Outcome 2: Support an efficient and high-performing public sector by providing leadership to Commonwealth entities through: ongoing improvements to public sector governance, including systems, frameworks, policy advice, and service delivery; and managing, acquiring and divesting government investments.

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 2.1: Public Sector Governance					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Grant in Aid - Australian Institute of Policy and Science	45	46	48	49	50
Grant in Aid - Chifley Research Centre	285	294	302	310	317
Grant in Aid - Green Institute	102	105	108	110	113
Grant in Aid - Menzies Research Centre	285	294	301	309	316
Grant in Aid - Page Research Centre	138	142	146	149	153
Grant in Aid - Royal Humane Society of Australasia	33	34	35	35	36
Grant in Aid - RSPCA Australia Inc	45	46	48	49	50
Special accounts					
DHA Borrowings Special Account	372	164	188	213	238
Expenses not requiring appropriation in the Budget year (b)	3,621	-	-	-	-
Administered total	4,926	1,125	1,176	1,224	1,273
Departmental expenses					
Departmental appropriation (a)					
Financial Framework	37,709	40,162	28,087	29,017	31,847
Government Shareholder Oversight	23,207	27,596	26,148	26,292	29,287
Special Financial Claims	2,143	3,280	3,102	3,649	3,786
Regulatory Reform	11,128	16,322	19,580	20,024	21,407
Digital and Data	21,221	16,753	2,385	2,471	3,547
Expenses not requiring appropriation in the Budget year (b)	2,982	7,736	4,945	5,096	8,260
Departmental total	98,390	111,849	84,247	86,549	98,134
Total expenses for program 2.1	103,316	112,974	85,423	87,773	99,407

Table continues on next page

Table 2.3.1: Budgeted expenses for Outcome 2 (continued)

Program 2.2: Data Scheme					
Departmental expenses					
Departmental appropriation (a)					
Office of the National Data Commissioner	13,934	13,030	12,136	12,472	13,263
Expenses not requiring appropriation in the Budget year (b)	1,476	1,021	549	668	1,090
Departmental total	15,410	14,051	12,685	13,140	14,353
Total expenses for program 2.2	15,410	14,051	12,685	13,140	14,353
Program 2.3: Property and Construction					
Departmental expenses					
Special accounts					
Property Special Account	209,138	244,182	236,757	268,748	281,581
Departmental total	209,138	244,182	236,757	268,748	281,581
Total expenses for program 2.3	209,138	244,182	236,757	268,748	281,581
Program 2.4: Insurance and Risk Management					
Departmental expenses					
Special accounts					
Comcover Special Account	877,145	383,774	422,317	453,650	477,645
Departmental total	877,145	383,774	422,317	453,650	477,645
Total expenses for program 2.4	877,145	383,774	422,317	453,650	477,645
Program 2.5: Procurement					
Departmental expenses					
Departmental appropriation (a)					
Procurement Framework	12,974	7,342	6,586	6,888	7,676
Special accounts					
Coordinated Procurement					
Contracting Special Account	42,956	35,987	37,361	38,048	37,182
Expenses not requiring appropriation in the Budget year (b)	531	1,586	1,129	1,160	1,693
Departmental total	56,461	44,915	45,076	46,096	46,551
Total expenses for program 2.5	56,461	44,915	45,076	46,096	46,551
Program 2.6: Delivery of Government Technology Services					
Administered expenses					
Expenses not requiring appropriation in the Budget year (b)	4,136	3,389	3,363	3,338	3,365
Administered total	4,136	3,389	3,363	3,338	3,365
Departmental expenses					
Departmental appropriation (a)					
Technology Services	52,973	53,062	46,935	33,583	36,379
Expenses not requiring appropriation in the Budget year (b)	3,013	2,620	2,191	2,242	2,798
Departmental total	55,986	55,682	49,126	35,825	39,177
Total expenses for program 2.6	60,122	59,071	52,489	39,163	42,542

Table continues on next page

Table 2.3.1: Budgeted expenses for Outcome 2 (continued)

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 2.7: Service Delivery Office					
Departmental expenses					
Departmental appropriation (a)					
Shared Services Transformation Program Office	3,649	5,413	1,591	1,401	1,797
Special accounts					
Service Delivery Office Special Account	38,987	51,047	44,393	43,137	40,713
Expenses not requiring appropriation in the Budget year (b)	160	360	370	377	384
 Departmental total	42,796	56,820	46,354	44,915	42,894
Total expenses for program 2.7	42,796	56,820	46,354	44,915	42,894
Program 2.8: Public Sector Superannuation					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Act of Grace	254	1,217	1,197	1,170	1,141
Compensation and legal expenses	30	500	500	500	500
Superannuation administration costs	8,484	8,124	8,124	8,124	8,124
Special appropriations					
<i>Federal Circuit Court of Australia Act 1999</i>	1,165	1,305	1,166	1,225	1,340
<i>Governance of Australian Government Superannuation Schemes Act 2011</i>	370	1,000	1,000	1,000	1,000
<i>Governor-General Act 1974</i>	10,310	965	1,037	1,039	1,039
<i>Judges' Pensions Act 1968</i>	108,511	115,467	112,205	117,589	117,417
<i>Parliamentary Contributory Superannuation Act 1948</i>	39,566	38,616	39,019	38,395	37,520
<i>Parliamentary Superannuation Act 2004</i>	8,901	9,525	9,877	10,242	10,621
<i>Same-Sex Relationships (Equal Treatment in Commonwealth Laws General Law Reform) Act 2008</i>	60	61	61	60	59
<i>Superannuation Act 1922</i>	12,798	11,394	11,193	10,133	9,156
<i>Superannuation Act 1976</i>	2,873,682	2,778,259	2,871,035	2,784,663	2,694,511
<i>Superannuation Act 1990</i>	6,688,891	6,850,805	7,124,262	7,237,804	7,369,130
 Administered total	9,753,022	9,817,238	10,180,676	10,211,944	10,251,558
Departmental expenses					
Departmental appropriation (a)					
Public Sector Superannuation	3,964	9,354	8,629	8,867	9,575
Expenses not requiring appropriation in the Budget year (b)					
 Departmental total	4,242	10,136	8,878	9,224	10,042
Total expenses for program 2.8	9,757,264	9,827,374	10,189,554	10,221,168	10,261,600

Table continues on next page

Table 2.3.1: Budgeted expenses for Outcome 2 (continued)

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 2.9: Australian Government Investment Funds					
Administered expenses					
Special accounts					
DisabilityCare Australia Fund					
Special Account (c)	25,341	18,583	15,142	11,543	7,780
Medical Research Future Fund					
Special Account (d)	716,110	731,729	733,735	735,858	738,224
Aboriginal and Torres Strait Islander Land and Sea Future Fund					
Special Account (e)	65,714	68,324	70,464	72,251	74,000
Future Drought Fund Special Account (f)	101,802	104,216	104,358	104,494	104,637
Disaster Ready Fund Special Account (g)	201,838	203,871	3,994	4,191	4,399
Housing Australia Future Fund Special Account (h)	504,174	535,875	536,084	536,189	536,295
Administered total	1,614,979	1,662,598	1,463,777	1,464,526	1,465,335
Total expenses for program 2.9	1,614,979	1,662,598	1,463,777	1,464,526	1,465,335
Program 2.10: Nuclear Powered Submarine Program Advice					
Departmental expenses					
Departmental appropriation (a)					
Advice	2,662	2,486	-	-	-
Expenses not requiring appropriation in the Budget year (b)	116	-	-	-	-
Departmental total	2,778	2,486	-	-	-
Total expenses for program 2.10	2,778	2,486	-	-	-

Table continues on next page

Table 2.3.1: Budgeted expenses for Outcome 2 (continued)

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	9,701	10,802	10,809	10,805	10,800
Special appropriations	9,744,254	9,807,397	10,170,855	10,202,150	10,241,793
Special accounts	1,615,351	1,662,762	1,463,965	1,464,739	1,465,573
Expenses not requiring appropriation in the Budget year (b)	7,757	3,389	3,363	3,338	3,365
Administered total	11,377,063	11,484,350	11,648,992	11,681,032	11,721,531
Departmental expenses					
Departmental appropriation (a)	185,564	194,800	155,179	144,664	158,564
Special accounts	1,168,226	714,990	740,828	803,583	837,121
Expenses not requiring appropriation in the Budget year (b)	8,556	14,105	9,433	9,900	14,692
Departmental total	1,362,346	923,895	905,440	958,147	1,010,377
Total expenses for Outcome 2	12,739,409	12,408,245	12,554,432	12,639,179	12,731,908

	2024-25	2025-26
Average staffing level (number)	1,129	1,154

- a) Departmental appropriation combines ordinary annual services (*Appropriation Act (No. 1)* and *Appropriation Bill (No. 3)* and *Supply Act (No. 1)*) and estimated receipts retained under section 74 of the PGPA Act.
- b) Expenses not requiring appropriation in the Budget year is made up of depreciation expenses and amortisation expenses.
- c) More information on the DisabilityCare Australia Fund can be found in Table 2.3.1.1 on page 32
- d) More information on the Medical Research Future Fund can be found in Table 2.3.1.2 on page 33
- e) More information on the Aboriginal and Torres Strait Islander Land and Sea Future Fund can be found in Table 2.3.1.3 on page 34
- f) More information on the Future Drought Fund can be found in Table 2.3.1.4 on page 35
- g) More information on the Disaster Ready Fund can be found in Table 2.3.1.5 on page 36
- h) More information on the Housing Australia Future Fund can be found in Table 2.3.1.6 on page 37

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Table 2.3.1.1: DisabilityCare Australia Fund – Estimates of Fund Balances

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
DisabilityCare Australia Fund (a)					
Opening Balance	19,124,760	17,671,392	14,471,166	11,119,328	7,615,417
Revenue and gains					
Additional Medicare Levy - equity (b)	1,577,194	-	-	-	-
Investment earnings and gains	988,618	818,357	663,304	507,632	341,910
Expenses					
Management fees	(19,180)	(18,583)	(15,142)	(11,543)	(7,780)
Transfers to reimburse accounts for DisabilityCare Australia expenditure (c)					
Commonwealth - equity	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)
Closing Balance	17,671,392	14,471,166	11,119,328	7,615,417	3,949,547

- a) The DisabilityCare Australia Fund (DCAF) consists of the DCAF Special Account and investments of the DCAF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the DCAF, including interest and Medicare levy proceeds received and payments.
- b) The Commonwealth agreed to credit the DCAF with money raised from the increase in the Medicare levy for 10 years to fund the additional costs of delivering the National Disability Insurance Scheme (NDIS) (formerly DisabilityCare Australia). This 10-year period concluded in 2023–24, with a final balancing payment made in 2024–25.
- c) The transfers relate to reimbursing the Commonwealth and the States and Territories for the costs of the operations of the NDIS.

Note: The expenses figure does not include losses made on investments; rather this amount has been applied against investment earnings and gains.

Table 2.3.1.2: Medical Research Future Fund – Estimates of Fund Balances

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Medical Research Future Fund (a)					
Opening Balance	23,075,713	24,482,557	25,093,380	25,704,864	26,376,707
Revenue and gains					
Investment earnings and gains	2,122,954	1,342,552	1,345,219	1,407,701	1,492,961
Expenses					
Management fees	(66,110)	(81,729)	(83,735)	(85,858)	(88,224)
Transfers to portfolio special accounts for project payments					
MRFF Health special account - expense	(650,000)	(650,000)	(650,000)	(650,000)	(650,000)
Closing Balance	24,482,557	25,093,380	25,704,864	26,376,707	27,131,444

a) The Medical Research Future Fund (MRFF) consists of the MRFF Special Account and investments of the MRFF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the MRFF, including interest received and payments.

Note: The expenses figure does not include losses made on investments; rather this amount has been applied against investment earnings and gains.

Table 2.3.1.3: Aboriginal and Torres Strait Islander Land and Sea Future Fund – Estimates of Funds Balances

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Aboriginal and Torres Strait Islander Land and Sea Future Fund (a)					
Opening Balance	2,270,665	2,434,754	2,502,462	2,556,958	2,609,726
Revenue and gains					
Investment earnings and gains	229,803	136,032	124,960	125,019	129,153
Expenses					
Management fees	(851)	(1,905)	(1,951)	(1,992)	(2,034)
Transfers to portfolio special accounts for project payments					
Indigenous Land and Sea Corporation special account - expense	(64,863)	(66,419)	(68,513)	(70,259)	(71,966)
Closing Balance	2,434,754	2,502,462	2,556,958	2,609,726	2,664,879

a) The Aboriginal and Torres Strait Islander Land and Sea Future Fund (ATSILSFF) consists of the ATSILSFF Special Account and the investments of the ATSILSFF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the ATSILSFF, including interest and payments.

Note: The expenses figure does not include losses made on investments; rather this amount has been applied against investment earnings and gains.

Table 2.3.1.4: Future Drought Fund – Estimates of Funds Balances

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Future Drought Fund (a)					
Opening Balance	4,923,804	5,323,221	5,519,144	5,693,042	5,869,701
Revenue and gains					
Investment earnings and gains	501,219	300,139	278,256	281,153	293,513
Expenses					
Management fees	(1,802)	(4,216)	(4,358)	(4,494)	(4,637)
Transfers to portfolio special accounts for project payments					
Future Drought Fund special account - expense	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Closing Balance	5,323,221	5,519,144	5,693,042	5,869,701	6,058,577

a) The Future Drought Fund (FDF) consists of the FDF Special Account and investments of the FDF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the FDF, including interest and payments.

Note: The expenses figure does not include losses made on investments; rather this amount has been applied against investment earnings and gains.

Table 2.3.1.5: Disaster Ready Fund – Estimates of Funds Balances

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Disaster Ready Fund (a)					
Opening Balance	4,653,068	4,925,855	4,997,447	5,248,184	5,505,951
Revenue and gains					
Investment earnings and gains	474,625	275,463	254,731	261,958	278,186
Expenses					
Management fees	(1,838)	(3,871)	(3,994)	(4,191)	(4,399)
Transfers to portfolio special accounts for project payments					
Disaster Ready Fund special account - expense	(200,000)	(200,000)	-	-	-
Closing Balance	4,925,855	4,997,447	5,248,184	5,505,951	5,779,738

a) The Disaster Ready Fund (DRF) consists of the DRF Special Account and investments of the DRF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the DRF, including interest and payments.

Note: The expenses figure does not include losses made on investments; rather this amount has been applied against investment earnings and gains.

Table 2.3.1.6: Housing Australia Future Fund – Estimates of Funds Balances

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Housing Australia Future Fund (a)					
Opening Balance	10,395,834	10,927,451	11,024,043	11,061,401	11,089,305
Revenue and gains					
Investment earnings and gains	1,053,085	632,467	573,442	564,093	572,096
Expenses					
Management fees	(21,468)	(35,875)	(36,084)	(36,189)	(36,295)
Transfers to portfolio special accounts for project payments					
Housing Australia Fund special account - expense	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Closing Balance	10,927,451	11,024,043	11,061,401	11,089,305	11,125,106

a) The Housing Australia Future Fund (HAFF) consists of the HAFF Special Account and investments of the HAFF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the HAFF, including interest and payments.

Note: The expenses figure does not include losses made on investments; rather this amount has been applied against investment earnings and gains.

Table 2.3.2: Performance measures for Outcome 2

Table 2.3.2 below details the performance measure for each program associated with Outcome 2. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2025–26 Budget.

<p>Outcome 2 – Support an efficient and high-performing public sector through providing leadership to Commonwealth entities in ongoing improvements to public sector governance, including through systems, frameworks, policy advice, service delivery and managing, acquiring, and divesting government investments.</p>
<p>Program 2.1 – Public Sector Governance</p> <p>As the decisions made since the 2025–26 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2025–26 Corporate Plan at Finance.gov.au.</p>
<p>Program 2.2 – Data Scheme</p> <p>As the decisions made since the 2025–26 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2025–26 Corporate Plan at Finance.gov.au.</p>
<p>Program 2.3 – Property and Construction</p> <p>As the decisions made since the 2025–26 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2025–26 Corporate Plan at Finance.gov.au.</p>
<p>Program 2.4 – Insurance and Risk Management</p> <p>As the decisions made since the 2025–26 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2025–26 Corporate Plan at Finance.gov.au.</p>
<p>Program 2.5 – Procurement</p> <p>As the decisions made since the 2025–26 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2025–26 Corporate Plan at Finance.gov.au.</p>
<p>Program 2.6 – Delivery of Government Technology Services</p> <p>As the decisions made since the 2025–26 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2025–26 Corporate Plan at Finance.gov.au.</p>
<p>Program 2.7 – Service Delivery Office</p> <p>As the decisions made since the 2025–26 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2025–26 Corporate Plan at Finance.gov.au.</p>
<p>Program 2.8 – Public Sector Superannuation</p> <p>As the decisions made since the 2025–26 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2025–26 Corporate Plan at Finance.gov.au.</p>
<p>Program 2.9 – Australian Government Investment Funds</p> <p>As the decisions made since the 2025–26 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2025–26 Corporate Plan at Finance.gov.au.</p>
<p>Program 2.10 – Nuclear Powered Submarine Program Advice</p> <p>As the decisions made since the 2025–26 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2025–26 Corporate Plan at Finance.gov.au.</p>

2.4 Budgeted expenses and performance for Outcome 3

Outcome 3: Support for parliamentarians and others as required by the Australian Government through the delivery of, and advice on, work expenses and allowances, entitlements and targeted programs.

Budgeted expenses for Outcome 3

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.4.1: Budgeted expenses for Outcome 3

Outcome 3: Support for parliamentarians and others as required by the Australian Government through the delivery of, and advice on, work expenses and allowances, entitlements and targeted programs.

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 3.1: Ministerial and Parliamentary Services					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Electorate and ministerial support costs	387,786	410,222	409,851	468,564	441,565
Australian Political Exchange Program	490	948	974	994	1,014
Australian Political Parties for Democracy Program	2,200	2,200	2,200	2,200	2,200
Special appropriations					
Australian Constitution s 66 (a) Parliamentary Business Resources Act 2017	5,482	5,633	5,633	5,644	5,644
Expenses not requiring appropriation in the Budget year (b)	272,728	264,636	266,760	267,390	267,370
Administered total	702,994	685,806	697,834	750,317	729,493
Departmental expenses					
Departmental appropriation (c)					
Services to Senators, Members and their staff	21,485	30,147	28,730	23,231	23,664
Expenses not requiring appropriation in the Budget year (b)	6,464	2,908	2,987	3,043	3,105
Departmental total	27,949	33,055	31,717	26,274	26,769
Total expenses for program 3.1	730,943	718,861	729,551	776,591	756,262

Table continues on next page

Table 2.4.1: Budgeted expenses for Outcome 3

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	390,476	413,370	413,025	471,758	444,779
Special appropriations	278,210	270,269	272,393	273,034	273,014
Expenses not requiring appropriation in the Budget year (b)	34,308	2,167	12,416	5,525	11,700
Administered total	702,994	685,806	697,834	750,317	729,493
Departmental expenses					
Departmental appropriation (c)	21,485	30,147	28,730	23,231	23,664
Expenses not requiring appropriation in the Budget year (b)	6,464	2,908	2,987	3,043	3,105
Departmental total	27,949	33,055	31,717	26,274	26,769
Total expenses for Outcome 3	730,943	718,861	729,551	776,591	756,262

	2024-25	2025-26
Average staffing level (number)	299	309

- a) Estimates for this item are subject to the *Ministers of State Regulation 2012*.
- b) Expenses not requiring appropriation in the 'Budget year' is made up of depreciation expenses, amortisation expenses and resources received free of charge.
- c) Departmental appropriation combines ordinary annual services (*Appropriation Act (No. 1)* and *Appropriation Bill (No. 3)*) and *Supply Act (No. 1)* and estimated receipts retained under section 74 of the PGPA Act.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as government priorities change.

Table 2.4.2: Performance measures for Outcome 3

Table 2.4.2 below details the performance measure for each program associated with Outcome 3. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2025-26 Budget.

Outcome 3 – Support for parliamentarians and others as required by the Australian Government through the delivery of, and advice on, work expenses and allowances, entitlements and targeted programs.
Program 3.1 – Ministerial and Parliamentary Services
As the decisions made since the 2025-26 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2025-26 Corporate Plan at Finance.gov.au .

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows and balances

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by the Department of Finance.

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
DisabilityCare Australia Fund Special Account - s11	2					
Disability Australia Fund Act 2013 (A)						
2025-26		-	18,489,747	(18,489,747)	-	-
2024-25		-	25,327,565	(25,327,565)	-	-
Medical Research Future Fund Special Account - s14	2					
Medical Research Future Fund Act 2015 (A)						
2025-26		-	25,825,111	(25,825,111)	-	-
2024-25		-	58,220,485	(58,220,485)	-	-
Aboriginal and Torres Strait Islander Land and Sea Future Fund Special Account - s12 Aboriginal and Torres Strait Islander Land and Sea Future Fund Act 2018 (A)	2					
2025-26		-	2,570,786	(2,570,786)	-	-
2024-25		-	774,623	(774,623)	-	-
Future Drought Fund Special Account - s13	2					
Future Drought Fund Act 2019 (A)						
2025-26		-	5,623,357	(5,623,357)	-	-
2024-25		-	1,552,307	(1,552,307)	-	-
Disaster Ready Fund Special Account - s12	2					
Disaster Ready Fund Act 2019 (A)						
2025-26		-	5,201,318	(5,201,318)	-	-
2024-25		-	1,509,973	(1,509,973)	-	-

Table continues on next page

Table 3.1: Estimates of special account flows and balances (continued)

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Housing Australia Future Fund Special Account - s10 Housing Australia Future Fund Act 2023 (A)	2					
2025-26		-	11,559,919	(11,559,919)	-	-
2024-25		-	7,365,751	(7,365,751)	-	-
DHA Borrowings Special Account 2020 - s78 PGPA Act (A)	2					
2025-26		279,201	22,397	(169,239)	-	132,359
2024-25		374,419	5,242	(100,460)	-	279,201
Comcover Special Account 2018 - s78 PGPA Act (D)	2					
2025-26		1,890,018	456,867	(413,702)	-	1,933,183
2024-25		1,161,285	968,649	(239,916)	-	1,890,018
Coordinated Procurement Contracting Special Account 2018 - s78 PGPA Act (D)	2					
2025-26		478,227	109,424	(62,068)	-	525,583
2024-25		469,269	59,186	(50,228)	-	478,227
Property Special Account 2024 - s78 PGPA Act (D)	2					
2025-26		293,968	438,027	(393,256)	(33,112)	305,627
2024-25		147,844	381,921	(202,318)	(33,479)	293,968
SDO Special Account 2018 - s78 PGPA Act (D)	2					
2025-26		25,911	44,406	(51,033)	-	19,284
2024-25		11,056	73,855	(59,000)	-	25,911
Total special accounts						
2025-26 Budget estimate		2,967,325	70,341,359	(70,359,536)	(33,112)	2,916,036
Total special accounts						
2024-25 actual		2,163,873	96,239,557	(95,402,626)	(33,479)	2,967,325

(A) = Administered

(D) = Departmental

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

Finance's budgeted financial statements have changed since the publication of the 2025-26 Portfolio Budget Statements as a result of measures identified in Table 1.2 and other variations in Table 1.3.

Departmental Financial Statements

Departmental financial assets for 2025-26 have increased since the 2025-26 Portfolio Budget Statements, primarily due to the timing of payments.

Administered Financial Statements

Administered revenue has increased since the 2025-26 Portfolio Budget Statements primarily due to favourable returns on Australian Government Investment Funds, with a corresponding increase in Administered financial assets.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	259,079	251,209	238,899	234,507	233,496
Suppliers	198,615	262,860	234,462	217,567	218,652
Depreciation and amortisation (a)	118,057	128,379	136,245	148,639	167,118
Finance costs	13,256	7,144	6,944	6,728	6,728
Write-down and impairment of assets	40,878	35,559	12,779	31,866	20,784
Losses from asset sales	2,540	-	-	-	-
Insurance claims	862,151	362,787	399,065	438,972	482,869
Other expenses	8,544	29,953	30,566	30,962	31,140
Total expenses	1,503,120	1,077,891	1,058,960	1,109,241	1,160,787
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	377,666	354,471	362,982	370,211	378,777
Interest (b)	-	6,212	9,793	14,417	16,329
Rental income (b)	78,111	82,307	85,565	87,836	90,168
Sublease income	432	481	481	481	481
Other revenue	1,680	620	620	620	620
Total own-source revenue	457,889	444,091	459,441	473,565	486,375
Gains					
Other gains	3,767	1,416	1,416	1,416	1,416
Total gains	3,767	1,416	1,416	1,416	1,416
Total own-source income	461,656	445,507	460,857	474,981	487,791
Net (cost of)/contribution by services					
Revenue from Government	(1,041,464)	(632,384)	(598,103)	(634,260)	(672,996)
Surplus/(deficit) before income tax	515,559	590,295	550,683	515,076	503,576
Income tax expense	(525,905)	(42,089)	(47,420)	(119,184)	(169,420)
Surplus/(deficit) attributable to the Australian Government	2,054	2,570	2,570	2,570	2,570
OTHER COMPREHENSIVE INCOME	(527,959)	(44,659)	(49,990)	(121,754)	(171,990)
Changes in asset revaluation surplus	(14,667)	-	-	-	-
Total other comprehensive income	(14,667)	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(542,626)	(44,659)	(49,990)	(121,754)	(171,990)

Table continues on next page

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

Note: Impact of net cash appropriation arrangements

	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(542,626)	(44,659)	(49,990)	(121,754)	(171,990)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	104,234	109,532	117,398	129,792	148,271
plus: depreciation/amortisation expenses for ROU assets (c)	13,823	18,847	18,847	18,847	18,847
less: lease principal repayments (d)	4,558	11,303	12,136	13,008	8,800
Net Cash Operating	(429,127)	72,417	74,119	13,877	(13,672)

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate DCB under *Appropriation Act (No. 1)* or Appropriation Bill (No. 3). This replaced revenue appropriations provided under *Appropriation Act (No. 1)* or Appropriation Bill (No. 3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
- b) These items were presented differently in the 2025–26 Portfolio Budget Statements. This table reflects the revised presentation.
- c) Applies to leases under AASB 16 Leases.
- d) Represents the net gain/loss from the government's non-Defence Property Divestment Program within Australia.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents (a)	2,694,603	2,667,951	2,422,056	2,081,699	2,012,038
Trade and other receivables	110,438	91,497	81,680	68,025	72,905
Loans	-	68,584	160,412	312,211	330,835
Other financial assets	5,102	5,102	5,102	5,102	5,102
Total financial assets	2,810,143	2,833,134	2,669,250	2,467,037	2,420,880
Non-financial assets					
Land and buildings (b)	2,569,865	2,698,388	3,268,482	3,973,176	3,948,260
Property, plant and equipment	24,722	25,839	24,900	25,542	26,533
Investment property (b)	801,565	801,565	788,786	756,920	736,136
Intangibles	104,489	104,669	105,796	116,603	119,690
Other non-financial assets	10,677	10,677	10,677	10,677	10,677
Total non-financial assets	3,511,318	3,641,138	4,198,641	4,882,918	4,841,296
Total assets	6,321,461	6,474,272	6,867,891	7,349,955	7,262,176
LIABILITIES					
Payables					
Suppliers	45,919	49,304	49,570	49,841	56,514
Return of equity	53,228	53,228	53,228	53,228	53,228
Other payables	64,207	66,501	66,702	77,421	78,531
Total payables	163,354	169,033	169,500	180,490	188,273
Interest bearing liabilities					
Leases	314,276	303,550	291,991	279,560	271,337
Total interest bearing liabilities	314,276	303,550	291,991	279,560	271,337
Provisions					
Employee provisions	82,961	82,790	82,848	82,900	82,954
Outstanding insurance claims	2,343,123	2,310,325	1,739,723	1,680,461	1,698,888
Other provisions	1,393	1,393	1,393	1,393	1,393
Total provisions	2,427,477	2,394,508	1,823,964	1,764,754	1,783,235
Total liabilities	2,905,107	2,867,091	2,285,455	2,224,804	2,242,845
Net assets	3,416,354	3,607,181	4,582,436	5,125,151	5,019,331
EQUITY*					
Parent entity interest					
Contributed equity	3,834,033	4,081,908	5,126,933	5,806,195	5,888,694
Reserves	425,468	423,423	423,423	423,423	423,423
Retained surplus/(accumulated deficit)	(843,147)	(898,150)	(967,920)	(1,104,467)	(1,292,786)
Total parent entity interest	3,416,354	3,607,181	4,582,436	5,125,151	5,019,331
Total Equity	3,416,354	3,607,181	4,582,436	5,125,151	5,019,331

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after the deduction of liabilities

a) Primarily represents special account cash held in the Official Public Account.

b) Primarily represents properties in the Government's non-Defence property portfolio.

**Table 3.4: Departmental statement of changes in equity – summary of movement
(Budget year 2025–26)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(843,147)	425,468	3,834,033	3,416,354
Adjusted opening balance	(843,147)	425,468	3,834,033	3,416,354
Comprehensive income				
Other comprehensive income	-	(2,045)	-	(2,045)
Surplus/(deficit) for the period	(44,659)	-	-	(44,659)
Total comprehensive income	(44,659)	(2,045)	-	(46,704)
Transactions with owners				
<i>Distributions to owners</i>				
Returns on capital:				
Distribution of equity	-	-	(33,112)	(33,112)
Other	(10,344)	-	-	(10,344)
<i>Contributions by owners</i>				
Equity Injection - Appropriation	-	-	276,385	276,385
Departmental Capital Budget (DCB)	-	-	4,602	4,602
Sub-total transactions with owners	(10,344)	-	247,875	237,531
Estimated closing balance as at 30 June 2026	(898,150)	423,423	4,081,908	3,607,181
Closing balance attributable to the Australian Government	(898,150)	423,423	4,081,908	3,607,181

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	510,637	604,226	560,517	528,749	501,690
Sale of goods and rendering of services	260,372	211,766	212,973	215,086	218,099
Interest	-	6,212	9,793	14,417	16,329
Insurance Premiums	245,808	230,018	236,214	244,029	252,396
Other	7,437	620	620	620	620
Total cash received	1,024,254	1,052,842	1,020,117	1,002,901	989,134
Cash used					
Employees	253,470	250,463	238,816	234,682	233,421
Suppliers	208,488	257,482	232,097	221,404	187,955
Interest payments on lease liability	13,256	7,144	6,944	6,728	6,728
Insurance Claims	194,500	403,081	977,312	505,926	472,134
s74 External Revenue transferred to the OPA	-	8,448	10,169	14,793	16,329
Other	8,339	25,061	25,490	15,499	26,018
Total cash used	678,053	951,679	1,490,828	999,032	942,585
Net cash from/(used by) operating activities	346,201	101,163	(470,711)	3,869	46,549
INVESTING ACTIVITIES					
Cash received					
Loan Repayments	-	60,102	107,597	138,263	107,835
Total cash received	-	60,102	107,597	138,263	107,835
Cash used					
Purchase of property, plant, and equipment and intangibles	194,813	295,803	714,159	858,681	168,311
Loans	-	128,686	199,425	290,062	126,459
Total cash used	194,813	424,489	913,584	1,148,743	294,770
Net cash from/(used by) investing activities	(194,813)	(364,387)	(805,987)	(1,010,480)	(186,935)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	776,294	280,987	1,076,051	712,374	112,637
Restructuring	31	-	-	-	-
Total cash received	776,325	280,987	1,076,051	712,374	112,637
Cash used					
Principal payments on lease liability	4,558	11,303	12,136	13,008	8,800
Other	33,479	33,112	33,112	33,112	33,112
Total cash used	38,037	44,415	45,248	46,120	41,912
Net cash from/(used by) financing activities	738,288	236,572	1,030,803	666,254	70,725
Net increase/(decrease) in cash held	889,676	(26,652)	(245,895)	(340,357)	(69,661)
Cash and cash equivalents at the beginning of the reporting period	1,804,927	2,694,603	2,667,951	2,422,056	2,081,699
Cash and cash equivalents at the end of the reporting period	2,694,603	2,667,951	2,422,056	2,081,699	2,012,038

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3	5,529	4,602	4,490	9,287	9,396
Equity injections - Act No. 2 and Bill 4	769,067	276,385	1,071,561	703,129	104,329
Total new capital appropriations	774,596	280,987	1,076,051	712,416	113,725
<i>Provided for:</i>					
Purchase of non-financial assets	237,321	280,987	616,150	712,416	113,725
Other Items	537,275	-	459,901	-	-
Total Items	774,596	280,987	1,076,051	712,416	113,725
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	149,296	245,725	670,014	809,737	119,258
Funded by capital appropriation - (DCB) (b)	6,252	4,602	4,490	9,287	9,396
Funded internally from departmental resources (c)	39,265	45,476	39,655	39,657	39,657
TOTAL	194,813	295,803	714,159	858,681	168,311
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	194,813	295,803	714,159	858,681	168,311
Total cash used to acquire assets	194,813	295,803	714,159	858,681	168,311

Prepared on Australian Accounting Standards basis.

- a) Includes proposed Appropriation Bill (No. 4), current *Appropriation Act* (No. 2), and prior year *Appropriation Act* (No. 2/4/6) (inclusive of Supply Act arrangements).
- b) Includes purchases from current and previous years' DCB.
- c) Includes the following s74 external receipts used for capital purchases and internally developed assets.

Table 3.7: Statement of departmental asset movements (Budget Year 2025-26)

	Asset Category					
	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Investment property \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025						
Gross book value	545,174	1,778,294	30,384	801,565	249,670	3,405,087
Gross book value - ROU assets	-	349,739	4,457	-	-	354,196
Accumulated depreciation/amortisation and impairment	-	(6,007)	(6,500)	-	(145,181)	(157,688)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(97,335)	(3,619)	-	-	(100,954)
Opening net book balance	545,174	2,024,691	24,722	801,565	104,489	3,500,641
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity (a)	-	284,986	2,293	-	7,947	295,226
By purchase - appropriation equity - ROU assets	-	-	577	-	-	577
Total additions	-	284,986	2,870	-	7,947	295,803
Other movements						
depreciation/amortisation expense	-	(100,589)	(1,176)	-	(7,767)	(109,532)
depreciation/amortisation on ROU assets	-	(18,270)	(577)	-	-	(18,847)
Other	(2,045)	(35,559)	-	-	-	(37,604)
Total other movements	(2,045)	(154,418)	(1,753)	-	(7,767)	(165,983)
As at 30 June 2026						
Gross book value	543,129	2,027,721	32,677	801,565	257,617	3,662,709
Gross book value - ROU assets	-	349,739	5,034	-	-	354,773
Accumulated depreciation/amortisation and impairment	-	(106,596)	(7,676)	-	(152,948)	(267,220)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(115,605)	(4,196)	-	-	(119,801)
Closing net book balance	543,129	2,155,259	25,839	801,565	104,669	3,630,461

Prepared on Australian Accounting Standards basis.

a) 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through *Annual Appropriation Act (No. 2) 2025–2026* and *Appropriation Bill (No. 4) 2025–2026*.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	492,095	485,696	498,649	546,320	511,104
Suppliers	138,923	135,679	140,433	150,157	169,219
Superannuation	9,734,923	9,806,338	10,169,794	10,201,090	10,240,734
Distributions from investment funds (a)	1,514,863	1,516,419	1,318,513	1,320,259	1,321,966
Grants	4,813	3,163	3,188	3,211	3,237
Depreciation and amortisation (b)	83,198	61,073	56,189	52,036	48,152
Finance costs	5,280	8,888	8,093	7,334	6,598
Investment fund fees	100,116	146,178	145,264	144,269	143,369
Other expenses	5,846	6,721	6,703	6,675	6,645
Total expenses administered on behalf of Government	12,080,057	12,170,155	12,346,826	12,431,351	12,451,024
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Sale of goods and rendering of services	5,664	5,987	3,466	3,523	3,585
Interest and dividends	1,106,041	1,398,330	1,408,982	1,439,469	1,424,100
Superannuation contributions (c)	1,118,952	958,058	896,544	835,455	774,545
Other revenue	8,061	12,930	12,545	12,108	11,662
Total non-taxation revenue	2,238,718	2,375,305	2,321,537	2,290,555	2,213,892
Total own-source revenue administered on behalf of Government	2,238,718	2,375,305	2,321,537	2,290,555	2,213,892
Gains					
Investment Funds	4,317,649	2,200,954	2,039,613	1,995,149	1,985,890
Other gains	7,298	4,684	4,359	4,359	4,359
Total gains administered on behalf of Government	4,324,947	2,205,638	2,043,972	1,999,508	1,990,249
Total own-source income administered on behalf of Government	6,563,665	4,580,943	4,365,509	4,290,063	4,204,141
Net cost of/(contribution by) services	5,516,392	7,589,212	7,981,317	8,141,288	8,246,883
Total comprehensive income (loss) attributable to the Australian Government	(5,516,392)	(7,589,212)	(7,981,317)	(8,141,288)	(8,246,883)

Prepared on Australian Accounting Standards basis.

- a) Estimates of distributions to be transferred from the Australian Government Investment Funds. This item does not include equity payments. For more detail on each fund, refer to Tables 2.3.1.1 to 2.3.1.6.
- b) From 2010–11, the Government introduced net cash appropriation arrangements where *Appropriation Act* (No. 1) or *Appropriation Bill* (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate ACB provided through *Appropriation Act* (No. 1) or *Appropriation Bill* (No. 3) equity appropriations. For information regarding ACBs, please refer to Table 3.11 Administered Capital Budget Statement.
- c) Principally Commonwealth Superannuation Scheme (CSS) and Public Sector Superannuation Scheme (PSS) notional employer superannuation contributions.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents (a)	1,081,908	948,140	920,568	967,559	1,017,889
Loans	495,168	2,104,928	3,615,645	5,055,807	5,047,377
Trade and other receivables	5,816	5,517	5,517	5,517	5,517
Investments (b)	69,184,620	68,464,103	67,543,697	66,081,296	64,163,128
Other financial assets	107,615	107,889	107,889	107,889	107,889
Total financial assets	70,875,127	71,630,577	72,193,316	72,218,068	70,341,800
Non-financial assets					
Land and buildings	424,368	434,905	398,515	370,500	338,322
Property, plant and equipment	176,314	178,378	179,993	182,748	181,616
Intangibles	103	60	574	1,088	1,602
Other non-financial assets	7,113	7,113	7,113	7,113	7,113
Total non-financial assets	607,898	620,456	586,195	561,449	528,653
Total assets administered on behalf of Government	71,483,025	72,251,033	72,779,511	72,779,517	70,870,453
LIABILITIES					
Payables					
Suppliers	21,497	21,771	21,771	21,771	21,771
Other payables	2,437,261	2,437,261	2,437,261	2,437,261	2,437,261
Total payables	2,458,758	2,459,032	2,459,032	2,459,032	2,459,032
Interest bearing liabilities					
Leases	362,844	329,657	293,191	259,796	229,097
Total interest bearing liabilities	1,026,236	993,049	956,583	923,188	892,489
Provisions					
Employee provisions (c)	290,473	290,473	290,473	290,473	290,473
Superannuation	171,885,918	171,053,560	174,293,971	177,456,820	179,491,509
Other provisions	18,157	17,650	17,104	16,509	15,864
Total provisions	172,194,548	171,361,683	174,601,548	177,763,802	179,797,846
Total liabilities administered on behalf of Government	175,679,542	174,813,764	178,017,163	181,146,022	183,149,367
Net assets/(liabilities)	(104,196,517)	(102,562,731)	(105,237,652)	(108,366,505)	(112,278,914)

Prepared on Australian Accounting Standards basis.

- a) Includes balance held in the DHA Borrowings Special Account 2020.
- b) Represents investments in the Australian Government Investment Funds and corporate Commonwealth entities.
- c) Represents Life Gold Pass Holders liabilities and employee provisions for staff employed under the *Members of Parliament (Staff) Act 1984*.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	4,648	5,987	3,466	3,523	3,585
Interest and dividends (a)	1,096,680	2,608,111	2,400,600	2,304,816	2,243,854
Superannuation contributions - employers (b)	1,095,158	958,058	896,544	835,455	774,545
Superannuation funds contributions - members (c)	4,216,021	4,630,971	3,202,113	3,444,383	2,650,486
Other	21,752	96,398	210,805	289,184	304,296
Total cash received	6,434,259	8,299,525	6,713,528	6,877,361	5,976,766
Cash used					
Grants	4,813	3,163	3,188	3,211	3,237
Suppliers	220,283	277,172	281,340	295,801	301,812
Distributions from the Investment Funds (d)	1,514,863	1,516,419	1,318,513	1,320,259	1,321,966
Employees (e)	464,484	485,696	498,649	546,320	511,104
Superannuation payments (f)	9,597,731	9,993,329	10,345,644	10,696,684	11,069,528
Interest payments on lease liability	5,280	8,888	8,093	7,334	6,598
Other	14,541	7,227	7,244	7,267	7,287
Total cash used	11,821,995	12,291,894	12,462,671	12,876,876	13,221,532
Net cash from/(used by) operating activities	(5,387,736)	(3,992,369)	(5,749,143)	(5,999,515)	(7,244,766)
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of investments	92,532,521	5,662,597	5,463,777	5,464,528	5,465,335
Repayments of advances and loans	12,682	12,847	13,106	12,624	10,770
Total cash received	92,545,203	5,675,444	5,476,883	5,477,152	5,476,105
Cash used					
Purchase of property, plant, equipment and intangibles	73,033	67,366	22,726	22,319	22,511
Advances and loans made	250,000	1,619,000	1,520,600	1,450,000	-
Investments	89,555,110	2,608,111	2,400,600	2,304,816	2,243,854
Other	413,759	1,437,071	1,303,458	854,570	439,350
Total cash used	90,291,902	5,731,548	5,247,384	4,631,705	2,705,715
Net cash from/(used by) investing activities	2,253,301	(56,104)	229,499	845,447	2,770,390

Table continues on next page

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June) (continued)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributions to the investment fund	1,577,194	-	-	-	-
Other	472	2,903,983	2,763,190	2,311,648	448,867
Total cash received	1,577,666	2,903,983	2,763,190	2,311,648	448,867
Cash used					
Distributions from the Investment Funds (d)	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Principal payments on lease liability	55,644	39,455	35,671	32,635	29,964
Total cash used	4,055,644	4,039,455	4,035,671	4,032,635	4,029,964
Net cash from/(used by) financing activities	(2,477,978)	(1,135,472)	(1,272,481)	(1,720,987)	(3,581,097)
Net increase/(decrease) in cash held	(5,612,413)	(5,183,945)	(6,792,125)	(6,875,055)	(8,055,473)
Cash and cash equivalents at beginning of reporting period	1,175,382	1,081,908	948,140	920,568	967,559
Cash from Official Public Account for:					
- Appropriations	10,928,760	10,717,978	11,050,893	11,459,472	11,804,142
Total cash from Official Public Account	10,928,760	10,717,978	11,050,893	11,459,472	11,804,142
Cash to Official Public Account for:					
- Appropriations	(5,377,639)	(5,667,801)	(4,286,340)	(4,537,426)	(3,698,339)
- Net Transfers to other entities (Finance - Whole-of-Government)	(32,182)	-	-	-	-
Total cash to Official Public Account	(5,409,821)	(5,667,801)	(4,286,340)	(4,537,426)	(3,698,339)
Cash and cash equivalents at end of reporting period	1,081,908	948,140	920,568	967,559	1,017,889

Prepared on Australian Accounting Standards basis.

- a) Estimates include interest earnings for the Australian Government Investment Funds. For more detail on the interest estimates for each fund, refer to Tables 2.3.1.1 to 2.3.1.6
- b) Primarily represents the CSS and PSS notional employer contributions.
- c) Primarily represents offsets from the CSS and PSS funds and return of overpaid benefits.
- d) Distributions from the Investment Funds represents estimates of cash payments from the Funds to other entities and the Consolidated Revenue Fund.
- e) Represents expenditure on staff employed under the *Members of Parliament (Staff) Act 1984*.
- f) Expenditure associated with unfunded liabilities for the government's civilian superannuation schemes.

Table 3.11: Schedule of administered capital budget statement (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (ACB)	14,194	7,314	6,338	5,874	6,004
Administered assets and liabilities	1,041,567	2,890,406	2,756,852	2,307,021	441,863
Total new capital appropriations	1,055,761	2,897,720	2,763,190	2,312,895	447,867
<i>Provided for:</i>					
Purchase of non-financial assets	18,902	9,649	8,732	8,325	8,517
Other Items	1,036,859	2,888,071	2,754,458	2,304,570	439,350
Total Items	1,055,761	2,897,720	2,763,190	2,312,895	447,867
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	5,628	3,863	2,394	2,451	2,513
Funded by capital appropriation - (ACB) (b)	5,718	12,049	6,338	5,874	6,004
Funded by special appropriations	61,687	51,454	13,994	13,994	13,994
TOTAL	73,033	67,366	22,726	22,319	22,511
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	73,033	67,366	22,726	22,319	22,511
Total cash used to acquire assets	73,033	67,366	22,726	22,319	22,511

Prepared on Australian Accounting Standards basis.

- a) Includes proposed Appropriation Bill (No. 4), current *Appropriation Act* (No. 2) and prior year *Appropriation Act* No. 2/4/6 (inclusive of Supply Act arrangements).
- b) Includes purchases from current and previous years' ACBs.

Table 3.12: Statement of administered asset movements (2025-26 Budget year)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	134,282	181,549	506	316,337
Gross book value - ROU assets	600,728	19,611	-	620,339
Accumulated depreciation/amortisation and impairment	(50,569)	(7,960)	(403)	(58,932)
Accumulated depreciation/amortisation and impairment - ROU assets	(260,073)	(16,886)	-	(276,959)
Opening net book balance	424,368	176,314	103	600,785
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	7,314	-	-	7,314
By purchase - appropriation ordinary annual services - ROU assets	5,710	558	-	6,268
By purchase - donated funds	-	-	-	-
By purchase - other	51,317	8,715	20	60,052
Total additions	64,341	9,273	20	73,634
Other movements				
depreciation/amortisation expense	(4,220)	(5,892)	(63)	(10,175)
depreciation/amortisation on ROU assets	(49,581)	(1,317)	-	(50,898)
From disposal of entities or operations (including restructuring) (b)	(3)	-	-	(3)
Total other movements	(53,804)	(7,209)	(63)	(61,076)
As at 30 June 2026				
Gross book value	192,910	190,264	526	383,700
Gross book value - ROU assets	606,438	20,169	-	626,607
Accumulated depreciation/amortisation and impairment	(54,789)	(13,852)	(466)	(69,107)
Accumulated depreciation/amortisation and impairment - ROU	(309,654)	(18,203)	-	(327,857)
Closing net book balance	434,905	178,378	60	613,343

Prepared on Australian Accounting Standards basis.

a) "Appropriation ordinary annual services" refers to funding provided through *Annual Appropriation Act (No. 1) 2025-26* and Appropriation Bill (No. 3) 2025-26 for depreciation/amortisation expenses, ACB or other operational expenses.

b) Net proceeds may be returned to the Official Public Account.

Australian Electoral Commission

Entity additional estimates statements

Australian Electoral Commission

Section 1: Entity overview and resources	63
1.1 Strategic direction statement	63
1.2 Entity resource statement	63
1.3 Entity measures	65
1.4 Additional estimates, resourcing and variations to outcome	66
1.5 Breakdown of additional estimates by appropriation bill	67
Section 2: Revisions to outcomes and planned performance	68
2.1 Changes to outcome and program structures	68
2.2 Budgeted expenses and performance for Outcome 1	68
Section 3: Special account flows and budgeted financial statements.....	71
3.1 Special account flows and balances.....	71
3.2 Budgeted financial statements.....	72

Australian Electoral Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

No changes have occurred that impact on the Australian Electoral Commission's (AEC's) Strategic Direction since the issue of the 2025-26 Portfolio Budget Statements. A full outline of the AEC's Strategic Direction can be found in the 2025-26 Portfolio Budget Statements.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the AEC at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025-26 Budget year, including variations through Appropriation Bills (No. 3 and No. 4) and Special Appropriations.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024-25 financial statements.

Table 1.1: Australian Electoral Commission resource statement – Additional Estimates for 2025-26 as at February 2026

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Departmental appropriation (b)	720,938	334,727	136,917	471,644
s74 External Revenue (c)	19,508	11,038	-	11,038
Departmental Capital Budget (DCB) (d)	95,137	215,175	(31,673)	183,502
<i>Total departmental annual appropriations</i>	835,583	560,940	105,244	666,184
<i>Total departmental special appropriations (e)</i>	16,116	16,116	-	16,116
Total departmental resourcing	851,699	577,056	105,244	682,300
 Administered				
<i>Total administered special appropriations (e)</i>	67,800	-	-	-
Total administered resourcing	67,800	-	-	-
Total resourcing for entity the Australian Electoral Commission	919,499	577,056	105,244	682,300
 Average staffing level (number)				
		<i>Actual 2024-25</i>	<i>2025-26</i>	
		982	1,040	

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

- a) Appropriation Act (No. 1) 2025–26 and Appropriation Bill (No. 3) 2025–26. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses Appropriation Act (No. 1) 2024–25 and Appropriation Act (No. 3) 2024–25.
- b) Includes measures published in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–26 and Appropriation Bills (No. 2) 2025–26.
- c) Estimated external revenue receipts under section 74 of the PGPA Act.
- d) DCBs are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- e) Excludes trust moneys, such as those held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), refer to Table 3.1.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025-26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Australian Electoral Commission 2025-26 measures since the Budget

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures				
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-Wage Expenses	1.1			
Departmental payments (a)		(4,694)	(23,430)	(28,913)
Total		(4,694)	(23,430)	(28,913)
Total payment measures				
Departmental		(4,694)	(23,430)	(28,913)
Total		(4,694)	(23,430)	(28,913)

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

a) The measure titled Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-Wage Expenses is Cross Portfolio. The full measure description and package details appear in the Mid-Year Economic and Fiscal Outlook 2025-26 under Cross Portfolio. The Measure relates to an election commitment/savings identified in the 2025 Explanatory Memorandum to the *Appropriation Act (No. 1) 2025-26* and *Appropriation Act (No. 2) 2025-26*.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the AEC at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills (No. 3 and No. 4).

Table 1.3: Additional estimates and other variations to outcomes since the 2025-26 Budget

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-Wage Expenses (a)	1.1	(4,694)	(23,430)	(28,913)	(9,709)
Changes in Parameters					
(net increase)		-	(344)	904	204
Other Variations					
(net increase)	1.1	109,938	-	-	-
Net impact on appropriations for Outcome 1 (departmental)		105,244	(23,774)	(28,009)	(9,505)
Total net impact on appropriations for Outcome 1		105,244	(23,774)	(28,009)	(9,505)

Prepared on a resourcing (i.e. appropriations available) basis.

a) The measure titled Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-Wage Expenses is Cross Portfolio. The full measure description and package details appear in the Mid-Year Economic and Fiscal Outlook 2025-26 under Cross Portfolio.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for AEC through Appropriation Bills (No. 3 and No. 4).

Table 1.4: Appropriation Bill (No. 3) 2025-26

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services and targeted education and public awareness programmes	67,800	-	-	-	-
Total administered	67,800	-	-	-	-
Departmental programs					
Outcome 1 - Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services and targeted education and public awareness programmes	832,191	566,018	671,262	148,976	(43,732)
Total departmental	832,191	566,018	671,262	148,976	(43,732)
Total administered and departmental	899,991	566,018	671,262	148,976	(43,732)

- a) Reduction reflects section 51 withholding to *Appropriation Act (No.1)* 2025–26 due to Government decisions.
- b) DCBs are appropriated through *Appropriation Acts (No.1 and No. 3)*. They form part of ordinary annual services and are not separately identified in the Appropriation Acts. The Appropriation Bill (No. 3) included a DCB component of \$43.7m for the 'Reduced Estimates' columns.
- c) Includes measures published in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–26 and Appropriation Bills (No. 2) 2025–26.

Table 1.5: Appropriation Bill (No. 4) 2025-26

The AEC have not sought any Additional Estimates through Appropriation Bill (No. 4).

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

The AEC has not made any changes to the objectives, deliverables, and key performance measures of any program since the 2025-26 Portfolio Budget Statements. The following tables provide an update of the 2024-25 actual expenses and the 2025-26 estimated expenses incorporating the estimates variations provided in Section 1.

2.2 Budgeted expenses and performance for Outcome 1

Outcome 1: Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services, and targeted education and public awareness programs.

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.2.1: Budgeted expenses for Outcome 1

Outcome 1: Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services, and targeted education and public awareness programs.

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Deliver Electoral Events					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	-	5,664	5,985	5,917
Special appropriations					
<i>Commonwealth Electoral Act 1918</i>	67,800	-	-	99,850	-
Administered total	67,800	-	5,664	105,835	5,917
Departmental expenses					
Departmental appropriation	720,938	471,644	383,100	433,133	198,157
s74 External Revenue (a)	19,508	11,038	11,038	11,038	11,038
Special appropriations					
<i>Commonwealth Electoral Act 1918</i>	16,116	16,116	16,116	16,116	16,116
Expenses not requiring appropriation in the Budget year (b)	33,455	11,966	11,966	11,966	11,966
Departmental total	790,017	510,764	422,220	472,253	237,277
Total expenses for program 1.1	857,817	510,764	427,884	578,088	243,194
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	-	5,664	5,985	5,917
Special appropriations					
<i>Commonwealth Electoral Act 1918</i>	67,800	-	-	99,850	-
Administered total	67,800	-	5,664	105,835	5,917
Departmental expenses					
Departmental appropriation	720,938	471,644	383,100	433,133	198,157
s74 External Revenue (a)	19,508	11,038	11,038	11,038	11,038
Special appropriations					
<i>Commonwealth Electoral Act 1918</i>	16,116	16,116	16,116	16,116	16,116
Expenses not requiring appropriation in the Budget year (b)	33,455	11,966	11,966	11,966	11,966
Departmental total	790,017	510,764	422,220	472,253	237,277
Total expenses for Outcome 1	857,817	510,764	427,884	578,088	243,194

	2024-25	2025-26
Average staffing level (number)	982	1,040

a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
b) Expenses not requiring appropriation in the Budget year are made up of depreciation/amortisation expenses, make good expenses and audit fees.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Table 2.1.2: Performance measure for Outcome 1

There have been no changes to performance measures for Outcome 1 resulting from decisions made since the 2025–26 Budget. The performance measures associated with Outcome 1 are outlined in the 2025–26 Finance Portfolio Budget Statements and the 2025–26 AEC Corporate Plan.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

The AEC has no special accounts.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

The budgeted financial statements have changed since the 2025-26 Portfolio Budget Statements. The AEC has received appropriations for the 2025 federal election.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	338,240	104,363	121,150	176,468	110,547
Suppliers	355,522	380,096	274,765	269,480	100,425
Depreciation and amortisation	91,589	25,523	25,523	25,523	25,523
Finance costs	4,400	782	782	782	782
Losses from asset sales	733	-	-	-	-
Other expenses	-	183	183	183	183
Total expenses	790,484	510,947	422,403	472,436	237,460
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	19,508	11,038	11,038	11,038	11,038
Other revenue	138	-	-	-	-
Total own-source revenue	19,646	11,038	11,038	11,038	11,038
Gains					
Other gains	554	183	183	183	183
Total gains	554	183	183	183	183
Total own-source income	20,200	11,221	11,221	11,221	11,221
Net (cost of)/contribution by services					
Revenue from Government	(770,284)	(499,726)	(411,182)	(461,215)	(226,239)
Surplus/(deficit) attributable to the Australian Government	737,054	487,760	399,216	449,249	214,273
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	(225)	-	-	-	-
Total other comprehensive income	(225)	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government					
	(33,455)	(11,966)	(11,966)	(11,966)	(11,966)

Table continues on next page

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (Continued)

Note: Impact of net cash appropriation arrangements

	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Total comprehensive income/(loss)					
- as per statement of Comprehensive Income	(33,455)	(11,966)	(11,966)	(11,966)	(11,966)
plus: depreciation/amortisation of assets funded through appropriations (Departmental Capital Budget (DCB) funding and/or equity injections) (a)	25,059	11,966	11,966	11,966	11,966
plus: depreciation/amortisation expenses for ROU assets (b)	66,530	13,557	13,557	13,557	13,557
less: lease principal repayments (b)	71,024	13,557	13,557	13,557	13,557
Net Cash Operating Surplus/ (Deficit)	(12,890)	-	-	-	-

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate DCB under *Appropriation Act (No. 1)* or Bill (No. 3). This replaced revenue appropriations provided under *Appropriation Act (No. 1)* or Bill (No. 3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
- b) Applies to leases under AASB 16 Leases.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,166	1,166	1,166	1,166	1,166
Trade and other receivables	79,826	113,477	67,971	59,130	59,130
Total financial assets	80,992	114,643	69,137	60,296	60,296
Non-financial assets					
Land and buildings	136,048	136,048	136,048	119,336	102,624
Property, plant and equipment	10,917	21,698	33,656	45,460	57,554
Intangibles	160,169	290,428	409,947	430,775	428,072
Other non-financial assets	11,144	11,144	11,144	11,144	11,144
Total non-financial assets	318,278	459,318	590,795	606,715	599,394
Total assets	399,270	573,961	659,932	667,011	659,690
LIABILITIES					
Payables					
Suppliers	39,723	39,723	39,723	39,723	39,723
Other payables	14,985	14,985	14,985	14,985	14,985
Total payables	54,708	54,708	54,708	54,708	54,708
Interest bearing liabilities					
Leases	124,857	128,012	131,167	117,610	104,053
Total interest bearing liabilities	124,857	128,012	131,167	117,610	104,053
Provisions					
Employee provisions	33,062	33,062	33,062	33,062	33,062
Other provisions	5,539	5,539	5,539	5,539	5,539
Total provisions	38,601	38,601	38,601	38,601	38,601
Total liabilities	218,166	221,321	224,476	210,919	197,362
Net assets	181,104	352,640	435,456	456,092	462,328
EQUITY*					
Parent entity interest					
Contributed equity	321,373	504,875	599,657	632,259	650,461
Reserves	28,864	28,864	28,864	28,864	28,864
Retained surplus / (accumulated deficit)	(169,133)	(181,099)	(193,065)	(205,031)	(216,997)
Total parent entity interest	181,104	352,640	435,456	456,092	462,328
Total Equity	181,104	352,640	435,456	456,092	462,328

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after deduction of liabilities.

**Table 3.4: Departmental statement of changes in equity – summary of movement
(Budget year 2025-26)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(169,133)	28,864	321,373	181,104
Adjusted opening balance	(169,133)	28,864	321,373	181,104
Comprehensive income				
Surplus/(deficit) for the period	(11,966)	-	-	(11,966)
Total comprehensive income	(11,966)	-	-	(11,966)
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	183,502	183,502
Sub-total transactions with owners	-	-	183,502	183,502
Estimated closing balance as at 30 June 2026	(181,099)	28,864	504,875	352,640
Closing balance attributable to the Australian Government	(181,099)	28,864	504,875	352,640

Prepared on Australian Accounting Standards basis.

* The non-controlling interest disclosure is not required if an entity does not have non-controlling interests.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	790,612	487,760	399,216	449,249	214,273
Sale of goods and rendering of services	20,853	11,038	11,038	11,038	11,038
Net GST received	31,746	-	-	-	-
Total cash received	843,211	498,798	410,254	460,287	225,311
Cash used					
Employees	323,394	104,363	121,150	176,468	110,547
Suppliers	371,716	379,913	274,582	269,297	100,242
Interest payments on lease liability	4,201	782	782	782	782
s74 External Revenue transferred to the OPA	64,699	-	-	-	-
Other	-	183	183	183	183
Total cash used	764,010	485,241	396,697	446,730	211,754
Net cash from / (used by) operating activities	79,201	13,557	13,557	13,557	13,557
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	75,796	149,851	140,288	41,443	18,202
Total cash used	75,796	149,851	140,288	41,443	18,202
Net cash from / (used by) investing activities	(75,796)	(149,851)	(140,288)	(41,443)	(18,202)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	66,885	149,851	140,288	41,443	18,202
Total cash received	66,885	149,851	140,288	41,443	18,202
Cash used					
Principal payments on lease liability	71,024	13,557	13,557	13,557	13,557
Total cash used	71,024	13,557	13,557	13,557	13,557
Net cash from/(used by) financing activities	(4,139)	136,294	126,731	27,886	4,645
Net increase/(decrease) in cash held	(734)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,900	1,166	1,166	1,166	1,166
Cash and cash equivalents at the end of the reporting period	1,166	1,166	1,166	1,166	1,166

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	95,137	183,502	94,782	32,602	18,202
Total new capital appropriations	95,137	183,502	94,782	32,602	18,202
<i>Provided for:</i>					
Purchase of non-financial assets	95,137	183,502	94,782	32,602	18,202
Total Items	95,137	183,502	94,782	32,602	18,202
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - (DCB) (a)	95,137	149,851	140,288	41,443	18,202
TOTAL	95,137	149,851	140,288	41,443	18,202
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	95,137	149,851	140,288	41,443	18,202
Total cash used to acquire assets	95,137	149,851	140,288	41,443	18,202

Prepared on Australian Accounting Standards basis.

a) Includes purchases from current and previous years' DCBs, and the movement since the 2025-26 Portfolio Budget Statement relating to reclassification and movement of funds.

Table 3.7: Statement of departmental asset movements (Budget year 2025–26)

	Asset Category			
	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	24,349	19,041	233,514	276,904
Gross book value - ROU assets	230,307	39	-	230,346
Accumulated depreciation/ amortisation and impairment	(11,527)	(8,130)	(73,345)	(93,002)
Accumulated depreciation/amortisation and impairment - ROU assets	(107,081)	(33)	-	(107,114)
Opening net book balance	136,048	10,917	160,169	307,134
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	13,609	136,242	149,851
By purchase - appropriation ordinary annual services - ROU assets	16,712	-	-	16,712
Total additions	16,712	13,609	136,242	166,563
Other movements				
Depreciation/amortisation expense	(3,155)	(2,828)	(5,983)	(11,966)
Depreciation/amortisation on ROU assets	(13,557)	-	-	(13,557)
Total other movements	(16,712)	(2,828)	(5,983)	(25,523)
As at 30 June 2026				
Gross book value	24,349	32,650	369,756	426,755
Gross book value - ROU assets	247,019	39	-	247,058
Accumulated depreciation/amortisation and impairment	(14,682)	(10,958)	(79,328)	(104,968)
Accumulated depreciation/amortisation and impairment - ROU assets	(120,638)	(33)	-	(120,671)
Closing net book balance	136,048	21,698	290,428	448,174

Prepared on Australian Accounting Standards basis.

a) Appropriation ordinary annual services refers to funding provided through *Annual Appropriation Act (No. 1) 2025–26* and *Appropriation Bill (No. 3) 2025–26* for depreciation/amortisation expenses, DCB or other operational expenses.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Other expenses	95,754	-	5,664	108,335	5,917
Total expenses administered on behalf of Government	95,754	-	5,664	108,335	5,917
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Fees and fines	237	66	33	2,500	66
Total non-taxation revenue	237	66	33	2,500	66
Total own-source revenue administered on behalf of Government	237	66	33	2,500	66
Total own-source income administered on behalf of Government					
237	66	33	2,500	66	
Net cost of/(contribution by) services	(95,517)	66	(5,631)	(105,835)	(5,851)
Surplus/(deficit) before income tax	(95,517)	66	(5,631)	(105,835)	(5,851)
Income tax expense	-	-	-	-	-
Surplus/(deficit) after income tax	(95,517)	66	(5,631)	(105,835)	(5,851)
Total comprehensive income (loss) attributable to the Australian Government	(95,517)	66	(5,631)	(105,835)	(5,851)

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Total assets administered on behalf of Government	-	-	-	-	-
LIABILITIES					
Payables					
Suppliers	27,966	27,966	27,966	27,966	27,966
Total payables	27,966	27,966	27,966	27,966	27,966
Total liabilities administered on behalf of Government	27,966	27,966	27,966	27,966	27,966
Net assets/(liabilities)	(27,966)	(27,966)	(27,966)	(27,966)	(27,966)

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other	3,256	66	33	2,500	66
Total cash received	3,256	66	33	2,500	66
Cash used					
Other	67,883	-	5,664	108,335	5,917
Total cash used	67,883	-	5,664	108,335	5,917
Net cash from / (used by) operating activities	(64,627)	66	(5,631)	(105,835)	(5,851)
Net increase/(decrease) in cash held	(64,627)	66	(5,631)	(105,835)	(5,851)
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	67,885	-	5,664	105,835	5,917
Total cash from Official Public Account	67,885	-	5,664	105,835	5,917
Cash to Official Public Account for:					
- Appropriations	3,258	66	33	-	66
Total cash to Official Public Account	3,258	66	33	-	66
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.11: Administered capital budget statement (for the period ended 30 June)

Australian Electoral Commission has no budgeted capital administered on behalf of the Government.

Table 3.12: Statement of administered asset movements (Budget year 2025-26)

Australian Electoral Commission has no budgeted non-financial assets administered on behalf of Government.

Digital Transformation Agency

**Entity additional estimates
statements**

Digital Transformation Agency

Section 1: Entity overview and resources	87
1.1 Strategic direction statement	87
1.2 Entity resource statement	87
1.3 Entity measures	89
1.4 Additional estimates, resourcing and variations to outcome	91
1.5 Breakdown of additional estimates by appropriation bill	92
Section 2: Revisions to outcomes and planned performance	93
2.1 Changes to outcome and program structures	93
2.2 Budgeted expenses and performance for Outcome 1	94
Section 3: Special account flows and budgeted financial statements	97
3.1 Special account flows and balances	97
3.2 Budgeted financial statements	98

Digital Transformation Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

No changes have occurred that impact on the Digital Transformation Agency's (DTA's) Strategic Direction since the issuing of the 2025-26 Portfolio Budget Statements. A full outline of the DTA's Strategic Direction can be found in the 2025-26 Portfolio Budget Statements.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for DTA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025-26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024-25 financial statements.

Table 1.1: Digital Transformation Agency resource statement – Additional Estimates for 2025–26 as at February 2026

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	50,880	46,027	-	46,027
Departmental appropriation (b)	52,590	52,216	1,735	53,951
s74 External Revenue (c)	5,618	6,440	-	6,440
<i>Total departmental annual appropriations</i>	109,088	104,683	1,735	106,418
Special accounts (d)				
Opening balance	335,580	348,254	(135,567)	212,687
Non-appropriation receipts	445,199	405,262	-	405,262
<i>Total special accounts</i>	780,779	753,516	(135,567)	617,949
<i>Total departmental resourcing</i>	889,867	858,199	(133,832)	724,367

	Actual 2024-25	2025-26
	290	277
Average staffing level (number)		

Third party payments from and on behalf of other entities

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Receipts received from other entities for the provision of services (disclosed above in special account receipts section above) (e)				
	445,199	385,127	-	385,127

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

- Appropriation Act (No. 1) 2025–26 and Appropriation Bill (No. 3) 2025–26. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses Appropriation Act (No. 1) 2023–24, Appropriation Act (No. 3) 2023–24, Appropriation Act (No. 1) 2024–25, and Appropriation Act (No. 3) 2024–25.
- Includes measures published in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–26 and Appropriation Bills (No. 2) 2025–26.
- Estimated external revenue receipts under section 74 of the PGPA Act.
- Includes cash received as pass through costs.
- The DTA receive amounts from agencies relating to Whole of Australian Government ICT procurement arrangements.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2025-26 measures since the Budget

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures					
Australian Energy Regulator Uplift (a)	1.1				
Departmental payments		20	20	20	5
Total		20	20	20	5
Working With Children Checks Reform (b)	1.1				
Departmental payments		20	20	20	5
Total		20	20	20	5
Department of Veterans' Affairs – additional resourcing to support service delivery (c)	1.1				
Departmental payments		30	30	5	-
Total		30	30	5	-
OECD Crypto Asset Reporting Framework and domestic reporting (d)	1.1				
Departmental payments		20	20	20	5
Total		20	20	20	5
Further Reducing Spending on Consultants, Contractors and Labour Hire, and					
Non-wage Expenses (e)	1.1				
Departmental payments		(583)	(832)	(1,231)	(1,163)
Total		(583)	(832)	(1,231)	(1,163)
Artificial Intelligence Plan for the Australian Public Service – implementation (f)	1.1				
Departmental payments		1,313	2,698	2,733	2,620
Total		1,313	2,698	2,733	2,620
Treasury Portfolio – additional resourcing (g)	1.1				
Departmental payments		32	32	-	-
Total		32	32	-	-

Table continues on next page

Table 1.2: Entity 2025-26 measures since the Budget (Continued)

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Superannuation reforms – Boosting the Low Income Superannuation Tax Offset and practical changes to Better Targeted Superannuation Concessions (h)	1.1				
Departmental payments		100	100	100	50
Total		100	100	100	50
Home Affairs Portfolio – additional resourcing (i)	1.1				
Departmental payments		nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp
Services Australia Cyber Security Uplift (j)	1.1				
Departmental payments		100	100	100	50
Total		100	100	100	50
Total payment measures					
Departmental		1,052	2,188	1,767	1,572
Total		1,052	2,188	1,767	1,572

Prepared on a Government Financial Statistics (Underlying Cash) basis.

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

- a) The lead entity for measure Australian Energy Regulator Uplift is Department of Climate Change, Energy, the Environment and Water. The full measure description and package details appear in the 2025-26 MYEFO under the Climate Change, Energy, the Environment and Water portfolio.
- b) The lead entity for measure Working With Children Checks Reform is Attorney General's. The full measure description and package details appear in the 2025–26 MYEFO under the Attorney General's portfolio.
- c) The lead entity for measure Department of Veterans' Affairs – additional resourcing to support service delivery is Department of Veterans' Affairs. The full measure description and package details appear in the 2025–26 MYEFO under the Defence portfolio.
- d) The lead entity for measure OECD Crypto Asset Reporting Framework and domestic reporting is Department of the Treasury. The full measure description and package details appear in the 2025–26 MYEFO under the Treasury portfolio.
- e) The lead entity for measure Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non wage Expenses is Cross Portfolio. The full measure description and package details appear in the 2025–26 MYEFO under the Cross portfolio. Measure relates to an election commitment/savings identified in the 2025 Explanatory Memorandum to the *Appropriation Act (No. 1) 2025-26* and *Appropriation Act (No. 2) 2025-26*.
- f) The lead entity for measure Artificial Intelligence Plan for the Australian Public Service – implementation is Cross Portfolio. The full measure description and package details appear in the 2025–26 MYEFO under the Cross portfolio.
- g) The lead entity for measure Treasury Portfolio – additional resourcing is Department of the Treasury. The full measure description and package details appear in the 2025–26 MYEFO under the Treasury portfolio.
- h) The lead entity for measure Superannuation reforms – Boosting the Low Income Superannuation Tax Offset and practical changes to Better Targeted Superannuation Concessions is Department of the Treasury. The full measure description and package details appear in the 2025–26 MYEFO under the Treasury portfolio.
- i) The lead entity for measure Home Affairs Portfolio – additional resourcing is Department of Home Affairs. The full measure description and package details appear in the 2025–26 MYEFO under the Home Affairs portfolio.
- j) The lead entity for measure Services Australia Cyber Security Uplift is Department of Finance. The full measure description and package details appear under the Finance portfolio.

1.4 Additional estimates, resourcing and variations to outcome

The following table details the changes to the resourcing for DTA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Australian Energy Regulator Uplift	1.1	20	20	20	5
Working With Children Checks Reform	1.1	20	20	20	5
Department of Veterans' Affairs – additional resourcing to support service delivery	1.1	30	30	5	-
OECD Crypto Asset Reporting Framework	1.1	20	20	20	5
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1	(583)	(832)	(1,231)	(1,163)
Artificial Intelligence Plan for the Australian Public Service – implementation	1.1	1,313	2,698	2,733	2,620
Treasury Portfolio – additional resourcing	1.1	32	32	-	-
Superannuation reforms – Boosting the Low Income Superannuation Tax Offset and practical changes to Better Targeted Superannuation Concessions	1.1	100	100	100	50
Home Affairs Portfolio – additional resourcing	1.1	nfp	nfp	nfp	nfp
Services Australia Cyber Security Uplift	1.1	100	100	100	50
Changes in Parameters (net increase)	1.1	-	(49)	98	49
Net impact on appropriations for Outcome 1 (departmental)		1,052	2,139	1,865	1,621

Prepared on a resourcing (i.e. appropriations available) basis.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for DTA through Appropriation Bills (No. 3 and No. 4).

Table 1.4: Appropriation Bill (No. 3) 2025-26

	2025-26 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 - Support the government's digital transformation, and simplify processes, reduce costs and generate reuse opportunities, through strategic and policy leadership, advice, strategic coordination and oversight of digital and ICT investment, and management of whole-of-government digital and ICT procurement (a)	52,590	52,216	53,951	1,735	-
Total departmental	52,590	52,216	53,951	1,735	-

a) Includes measures published in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025-26 and Appropriation Bills (No. 2) 2025-26.

Table 1.5: Appropriation Bill (No. 4) 2025-26

The DTA have not sought any Additional Estimates through Appropriation Bill (No. 4).

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There have been no changes to outcome and programs since the 2025-26 Finance Portfolio Budget Statements.

2.2 Budgeted expenses and performance for Outcome 1

Outcome 1: Support the government's digital transformation, and simplify processes, reduce costs and generate reuse opportunities, through strategic and policy leadership, advice, strategic coordination and oversight of digital and ICT investment, and management of whole-of-government digital and ICT procurement.

DTA has not made any changes to the objectives, deliverables and key performance measures of any program since the 2025-26 Portfolio Budget Statements.

Budgeted expenses for Outcome 1

This table provides the revised estimated expenses for 2025-26 and the 2024-25 actual expenses incorporating the estimate variations provided in Section 1.

Table 2.2.1: Budgeted expenses for Outcome 1

Outcome 1: Support the Government's digital transformation, and simplify processes, reduce costs and generate reuse opportunities, through strategic and policy leadership, advice, strategic coordination and oversight of digital and ICT investment, and management of whole-of-government digital and ICT procurement.

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 1.1: Digital Transformation Agency					
Departmental expenses					
Departmental appropriation	52,590	53,951	52,016	51,904	51,139
s74 External Revenue (a)	5,618	6,440	3,249	3,500	3,500
Special accounts					
ICT Coordinated Procurement					
Special Account 2017	13,153	5,340	11,515	11,222	14,354
Expenses not requiring appropriation in the Budget year (b)	4,159	4,965	5,064	4,795	4,546
Departmental total	75,520	70,696	71,844	71,421	73,539
Total expenses for program 1.1	75,520	70,696	71,844	71,421	73,539

	2024-25	2025-26
Average staffing level (number)	290	277

a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
 b) Expenses not requiring appropriation in the Budget year are made up of depreciation/amortisation expenses, make good expenses, audit fees, and expenses where funding has been previously provided in a prior year.
 Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.
 Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Table 2.2.2: Performance measure for Outcome 1

Table 2.2.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2025-26 Budget.

<p>Outcome 1 – Support the government's digital transformation, and simplify processes, reduce costs and generate reuse opportunities, through strategic and policy leadership, advice, strategic coordination and oversight of digital and ICT investment, and management of whole-of-government digital and ICT procurement.</p>
<p>Program 1.1 – Digital Transformation Agency</p> <p>The objective of this program is to provide strategic and policy leadership and investment advice as a trusted advisor on digital and ICT investment decisions through oversight to drive government digital transformation that delivers benefits to all Australians.</p>

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows and balances

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by DTA.

Table 3.1: Estimates of special account flows and balances

Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Special Account by Determination - ICT Coordinated Procurement Special Account 2017 - s78 PGPA Act (D)					
2025-26	1	212,687	405,262	(393,628)	224,321
2024-25	1	335,580	445,199	(568,091)	212,687
Total special accounts		212,687	405,262	(393,628)	224,321
2025-26 Budget estimate					
<i>Total special accounts</i>					
<i>2024-25 actual</i>					

(D) = Departmental

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

There are no significant variations between these statements and the Portfolio Budget Statements except measures already identified.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	47,094	48,007	53,465	47,065	49,042
Suppliers	24,097	17,575	13,188	19,455	19,845
Depreciation and amortisation	4,039	4,965	5,064	4,795	4,546
Finance costs	278	149	127	106	106
Write-down and impairment of assets	12	-	-	-	-
Total expenses	75,520	70,696	71,844	71,421	73,539
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	37,782	26,575	23,564	26,990	30,490
Rental income	114	-	-	-	-
Other revenue	109	-	-	-	-
Total own-source revenue	38,005	26,575	23,564	26,990	30,490
Total own-source income	38,005	26,575	23,564	26,990	30,490
Net (cost of)/contribution by services	(37,515)	(44,121)	(48,280)	(44,431)	(43,049)
Revenue from Government	52,590	53,951	52,016	51,904	51,139
Surplus/(deficit) attributable to the Australian Government	15,075	9,830	3,736	7,473	8,090
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	325	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	15,400	9,830	3,736	7,473	8,090

Table continues on next page

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (Continued)

Note: Impact of net cash appropriation

	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Total comprehensive income/(loss)					
- as per statement of Comprehensive Income	15,400	9,830	3,736	7,473	8,090
plus: depreciation/amortisation expenses for ROU assets (a)	2,522	3,403	3,403	3,184	3,184
less: lease principal repayments (a)	2,236	528	581	363	363
Net Cash Operating Surplus/ (Deficit)	15,686	12,705	6,558	10,294	10,911

Prepared on Australian Accounting Standards basis.

a) Applies leases under AASB 16 Leases.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	212,932	224,892	233,617	245,639	257,912
Trade and other receivables	57,406	58,517	57,911	57,544	57,544
Total financial assets	270,338	283,409	291,528	303,183	315,456
Non-financial assets					
Land and buildings	14,354	10,951	7,548	4,364	1,180
Leasehold improvements	9,452	8,252	7,152	6,102	5,102
Property, plant and equipment	332	1,165	704	393	281
Other non-financial assets	649	649	649	649	649
Total non-financial assets	24,787	21,017	16,053	11,508	7,212
Total assets	295,125	304,426	307,581	314,691	322,668
LIABILITIES					
Payables					
Suppliers	146,704	146,628	146,628	146,628	146,628
Other payables	1,859	1,933	1,933	1,933	2,183
Total payables	148,563	148,561	148,561	148,561	148,811
Interest bearing liabilities					
Leases	15,645	15,117	14,536	14,173	13,810
Total interest bearing liabilities	15,645	15,117	14,536	14,173	13,810
Provisions					
Employee provisions	11,147	11,147	11,147	11,147	11,147
Other provisions	420	420	420	420	420
Total provisions	11,567	11,567	11,567	11,567	11,567
Total liabilities	175,775	175,245	174,664	174,301	174,188
Net assets	119,350	129,181	132,917	140,390	148,480
EQUITY*					
Parent entity interest					
Contributed equity	(34,388)	(34,388)	(34,388)	(34,388)	(34,388)
Reserves	944	945	945	945	945
Retained surplus / (accumulated deficit)	152,794	162,624	166,360	173,833	181,923
Total parent entity interest	119,350	129,181	132,917	140,390	148,480
Total Equity	119,350	129,181	132,917	140,390	148,480

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after the deduction of liabilities.

**Table 3.4: Departmental statement of changes in equity – summary of movement
(Budget year 2025-26)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025					
Balance carried forward from previous period	152,794	945	-	(34,388)	119,351
Adjusted opening balance	152,794	945	-	(34,388)	119,351
Comprehensive income					
Surplus/(deficit) for the period	9,830	-	-	-	9,830
Total comprehensive income	9,830	-	-	-	9,830
Closing balance attributable to the Australian Government					
	162,624	945	-	(34,388)	129,181

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	57,826	52,840	52,622	52,271	51,139
Sale of goods and rendering of services	453,405	411,702	440,396	443,822	447,322
Net GST received	48,498	3,000	3,000	3,000	3,000
Total cash received	559,729	467,542	496,018	499,093	501,461
Cash used					
Employees	44,427	48,007	53,465	47,065	49,042
Suppliers	618,575	402,703	430,020	436,287	436,427
Net GST paid	-	3,000	3,000	3,000	3,000
Interest payments on lease liability s74 External Revenue transferred to the OPA	276	149	127	106	106
	5,618	-	-	-	-
Total cash used	668,896	453,859	486,612	486,458	488,575
Net cash from / (used by) operating activities	(109,167)	13,683	9,406	12,635	12,886
INVESTING ACTIVITIES					
Cash received					
Cash used					
Purchase of property, plant, and equipment and intangibles	16	1,195	100	250	250
Total cash used	16	1,195	100	250	250
Net cash from / (used by) investing activities	(16)	(1,195)	(100)	(250)	(250)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	2,236	528	581	363	363
Other	12,224	-	-	-	-
Total cash used	14,460	528	581	363	363
Net cash from/(used by) financing activities	(14,460)	(528)	(581)	(363)	(363)
Net increase/(decrease) in cash held	(123,643)	11,960	8,725	12,022	12,273
Cash and cash equivalents at the beginning of the reporting period	336,575	212,932	224,892	233,617	245,639
Cash and cash equivalents at the end of the reporting period	212,932	224,892	233,617	245,639	257,912

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources (a)	16	1,195	100	250	250
TOTAL	16	1,195	100	250	250
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	16	1,195	100	250	250
Total cash used to acquire assets	16	1,195	100	250	250

Prepared on Australian Accounting Standards basis.

a) Includes the s74 external receipts.

Table 3.7: Statement of departmental asset movements (Budget year 2025-26)

	Asset Category		
	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000
As at 1 July 2025			
Gross book value	13,077	2,307	15,384
Gross book value - ROU assets	22,357	-	22,357
Accumulated depreciation/amortisation and impairment	(3,625)	(1,975)	(5,600)
Accumulated depreciation/amortisation and impairment - ROU	(8,003)	-	(8,003)
Opening net book balance	23,806	332	24,138
CAPITAL ASSET ADDITIONS			
Estimated expenditure on new or replacement assets			
By purchase - appropriation equity - ROU assets	-	1,195	3,184
Total additions	-	1,195	3,184
Other movements			
Depreciation/amortisation expense	(1,200)	(362)	(1,562)
Depreciation/amortisation on ROU assets	(3,403)	-	(3,403)
Total other movements	(4,603)	(362)	(4,965)
As at 30 June 2026			
Gross book value	13,077	2,307	15,384
Gross book value - ROU assets	22,357	1,195	23,552
Accumulated depreciation/amortisation and impairment	(4,825)	(2,337)	(7,162)
Accumulated depreciation/amortisation and impairment - ROU	(11,406)	-	(11,406)
Closing net book balance	19,203	1,165	20,368

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

DTA has no budgeted income and expenses administered on behalf of Government.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

DTA has no budgeted assets and liabilities administered on behalf of Government.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

DTA has no budgeted administered cash flows.

Table 3.11: Administered capital budget statement (for the period ended 30 June)

DTA has no budgeted capital administered on behalf of Government.

Table 3.12: Statement of administered asset movements (Budget year 2025-26)

DTA has no budgeted non-financial assets administered on behalf of Government.

Independent Parliamentary Expenses Authority

**Entity additional estimates
statements**

Independent Parliamentary Expenses Authority

Section 1: Entity overview and resources	111
1.1 Strategic direction statement	111
1.2 Entity resource statement	112
1.3 Entity measures	113
1.4 Additional estimates, resourcing and variations to outcome	114
1.5 Breakdown of additional estimates by appropriation bill	115
Section 2: Revisions to outcomes and planned performance	116
2.1 Changes to outcome and program structures	116
2.2 Budgeted expenses and performance for Outcome 1	117
Section 3: Special account flows and budgeted financial statements	119
3.1 Special account flows and balances	119
3.2 Budgeted financial statements	120

Independent Parliamentary Expenses Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

There have been no changes to the Independent Parliamentary Expenses Authority's (IPEA) strategic direction since the issue of the 2025-26 Portfolio Budget Statements. Additional resourcing provided at Additional Estimates will enable IPEA to deliver its functions, ensuring parliamentary work expenses represent an ethical, effective and justifiable use of public sector resources.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for IPEA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025-26 Budget year, including variations through Appropriation Bills No. 3 and No. 4 and Special Appropriations.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024-25 financial statements.

Table 1.1: Independent Parliamentary Expenses Authority resource statement – Additional Estimates for 2025-26 as at February 2026

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	5,072	5,072	525	5,597
Departmental appropriation (c)	10,759	9,206	1,500	10,706
<i>Total departmental annual appropriations</i>	15,831	14,278	2,025	16,303
<i>Total departmental resourcing</i>	15,831	14,278	2,025	16,303
 Administered				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	9,177	6,332	2,638	8,970
Outcome 1	46,562	47,253	-	47,253
<i>Total administered annual appropriations</i>	55,739	53,585	2,638	56,223
<i>Total administered special appropriations</i>	35,875	36,414	-	36,414
<i>Total administered resourcing</i>	91,614	89,999	2,638	92,637
Total resourcing for Independent Parliamentary Expenses Authority	107,445	104,277	4,663	108,940
 Average staffing level (number)				
	Actual 2024-25	2025-26		
	56	65		

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

- a) *Appropriation Act (No. 1) 2025–26* and *Appropriation Bill (No. 3) 2025–26*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 1) 2024–25* and *Appropriation Act (No. 3) 2024–25*.
- b) Excludes \$0.094m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- c) Includes measures published in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025-26 and Appropriation Bills (No. 2) 2025-26.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2025-26 measures since the Budget

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1				
Departmental payments (a)		(101)	(186)	(192)	(190)
Finance Portfolio - additional resourcing	1.1	1,500	1,500	1,500	1,500
Departmental payments (a)		1,399	1,314	1,308	1,310
Total		1,399	1,314	1,308	1,310
Total payment measures					
Departmental		1,399	1,314	1,308	1,310
Total		1,399	1,314	1,308	1,310

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

a) Measure relates to a decision made following 2025–26 Budget/as part of the 2025–26 MYEFO. Measure relates to an election commitment/savings identified in the 2025 Explanatory Memorandum to the *Appropriation Act (No. 1) 2025-26* and *Appropriation Act (No. 2) 2025-26*.

1.4 Additional estimates, resourcing and variations to outcome

The following tables detail the changes to the resourcing for IPEA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 1					
Administered					
Annual appropriations					
Changes in Parameters					
(net increase)	1.1	-	-	96	49
Special appropriations					
<i>(including Special Accounts)</i>					
Changes in Parameters					
(net increase)		-	-	74	38
Net impact on appropriations for Outcome 1 (administered)		-	-	170	87
Departmental					
Annual appropriations					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1	(101)	(186)	(192)	(190)
Finance Portfolio - additional resourcing	1.1	1,500	1,500	1,500	1,500
Changes in Parameters					
(net increase/decrease)		-	(9)	19	9
Net impact on appropriations for Outcome 1 (departmental)		1,399	1,305	1,327	1,319
Total net impact on appropriations for Outcome 1		1,399	1,305	1,497	1,406

Prepared on a resourcing (i.e. appropriations available) basis.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for IPEA through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025-26

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 - Support for current and former parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources. (a)	10,759	9,206	10,706	1,500	-
Total departmental	10,759	9,206	10,706	1,500	-

a) Includes measures published in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025-26 and Appropriation Bills (No. 2) 2025-26.

Table 1.5: Appropriation Bill (No. 4) 2025-26

The IPEA have not sought any Additional Estimates through Appropriation Bill (No.4).

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There have been no changes to outcome and program structures since the 2025-26 Portfolio Budget Statements.

2.2 Budgeted expenses and performance for Outcome 1

Outcome 1: Support for current and former parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.2.1: Budgeted expenses for Outcome 1

Outcome 1: Support for current and former parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 1.1: Independent Parliamentary Expenses Authority - Travel Oversight and Reporting					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	37,639	46,506	47,443	48,414	49,314
Special appropriations					
<i>Parliamentary Business Resources Act 2017</i>	28,973	36,512	37,317	38,100	39,015
<i>Parliamentary Retirement Travel Act 2002</i>	155	649	666	680	695
Administered total	66,767	83,667	85,426	87,194	89,024
Departmental expenses					
Departmental appropriation	10,140	10,706	10,754	10,785	10,794
Expenses not requiring appropriation in the Budget year (a)	65	65	65	65	65
Departmental total	10,205	10,771	10,819	10,850	10,859
Total expenses for program 1.1	76,972	94,438	96,245	98,044	99,883
Total expenses for Outcome 1	76,972	94,438	96,245	98,044	99,883

	2024-25	2025-26
Average staffing level (number)	56	65

a) Expenses not requiring appropriation in the Budget year are made up of audit fees.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Table 2.2.2: Performance measure for Outcome 1

Additional funding provided as a result of policy decisions taken since the 2025-26 Portfolio Budget Statements has enabled IPEA to retain its existing performance measures for Outcome 1.

The performance measures associated with Outcome 1 are outlined in the 2025–26 Portfolio Budget Statements and the 2025–26 IPEA Corporate Plan.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

IPEA has no special accounts.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

Departmental

IPEA is budgeting for a break-even result for the 2025-26 fiscal year and across the forward estimates.

Additional resourcing provided at Additional Estimates will enable IPEA to continue delivery of its statutory obligations.

Administered

Changes to administered estimates reflect the effect of economic parameter adjustments.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	7,702	8,555	8,726	8,674	8,658
Suppliers	2,649	2,216	2,093	2,176	2,201
Total expenses	10,351	10,771	10,819	10,850	10,859
LESS:					
OWN-SOURCE INCOME					
Own-source revenue	-	-	-	-	-
Total own-source revenue	-	-	-	-	-
Gains					
Other	65	65	65	65	65
Total gains	65	65	65	65	65
Total own-source income	65	65	65	65	65
Net (cost of)/contribution by services	(10,286)	(10,706)	(10,754)	(10,785)	(10,794)
Revenue from Government	10,759	10,706	10,754	10,785	10,794
Surplus/(deficit) attributable to the Australian Government	473	-	-	-	-
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	473	-	-	-	-

Prepared on Australian Accounting Standard basis.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	50	50	50	50	50
Trade and other receivables	5,574	5,574	5,574	5,574	5,574
Other financial assets	127	127	127	127	127
Total financial assets	5,751	5,751	5,751	5,751	5,751
Total assets	5,751	5,751	5,751	5,751	5,751
LIABILITIES					
Payables					
Suppliers	239	239	239	239	239
Other payables	274	274	274	274	274
Total payables	513	513	513	513	513
Provisions					
Employee provisions	1,960	1,960	1,960	1,960	1,960
Total provisions	1,960	1,960	1,960	1,960	1,960
Total liabilities	2,473	2,473	2,473	2,473	2,473
Net assets	3,278	3,278	3,278	3,278	3,278
EQUITY*					
Parent entity interest					
Contributed equity	557	557	557	557	557
Retained surplus (accumulated deficit)	2,721	2,721	2,721	2,721	2,721
Total parent entity interest	3,278	3,278	3,278	3,278	3,278
Total equity	3,278	3,278	3,278	3,278	3,278

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after deduction of liabilities.

**Table 3.4: Departmental statement of changes in equity – summary of movement
(Budget year 2025-26)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025					
Balance carried forward from previous period	2,721	-	-	557	3,278
Adjusted opening balance	2,721	-	-	557	3,278
Other comprehensive income					
Surplus/(deficit) for the period	-	-	-	-	-
Total comprehensive income	-	-	-	-	-
Estimated closing balance as at 30 June 2026	2,721	-	-	557	3,278
Closing balance attributable to the Australian Government	2,721	-	-	557	3,278

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	10,140	10,706	10,754	10,785	10,794
Net GST received	(18)	-	-	-	-
Other	27	-	-	-	-
Total cash received	10,149	10,706	10,754	10,785	10,794
Cash used					
Employees	7,724	8,555	8,726	8,674	8,658
Suppliers	2,425	2,151	2,028	2,111	2,136
Total cash used	10,149	10,706	10,754	10,785	10,794
Net cash from/(used by) operating activities					
	-	-	-	-	-
Net increase/(decrease) in cash held					
	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	50	50	50	50	50
Cash and cash equivalents at the end of the reporting period	50	50	50	50	50

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

IPEA has no budgeted capital expenditure.

Table 3.7: Statement of departmental asset movements (Budget year 2025-26)

IPEA has no budgeted non-financial assets.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	2,248	2,245	2,245	2,245	2,245
Suppliers	64,517	81,422	83,181	84,949	86,779
Write-down and impairment of assets	2	-	-	-	-
Total expenses administered on behalf of Government	66,767	83,667	85,426	87,194	89,024
LESS:					
OWN-SOURCE INCOME					
Own-source revenue	-	-	-	-	-
Total own-source revenue administered on behalf of Government	-	-	-	-	-
Total own-sourced income administered on behalf of Government	-	-	-	-	-
Net (cost of)/contribution by services	66,767	83,667	85,426	87,194	89,024
Total comprehensive income (loss) attributable to the Australian Government	66,767	83,667	85,426	87,194	89,024

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	10	10	10	10	10
Trade and other receivables	310	310	310	310	310
Other financial assets	91	91	91	91	91
Total financial assets	411	411	411	411	411
Total assets administered on behalf of Government	411	411	411	411	411
LIABILITIES					
Payables					
Suppliers	2,032	2,032	2,032	2,032	2,032
Other payables	327	327	327	327	327
Total payables	2,359	2,359	2,359	2,359	2,359
Provisions					
Employee provisions	320	320	320	320	320
Other provisions	1,166	1,166	1,166	1,166	1,166
Total provisions	1,486	1,486	1,486	1,486	1,486
Total liabilities administered on behalf of Government	3,845	3,845	3,845	3,845	3,845
Net assets/(liabilities)	(3,434)	(3,434)	(3,434)	(3,434)	(3,434)

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash used					
Suppliers	67,924	81,422	83,181	84,949	86,779
Net GST paid	(31)	-	-	-	-
Employees	3,061	2,245	2,245	2,245	2,245
Total cash used	70,954	83,667	85,426	87,194	89,024
Net cash from/(used by) operating activities	(70,954)	(83,667)	(85,426)	87,194	89,024
Net increase/(decrease) in cash held	(70,954)	(83,667)	(85,426)	(87,194)	(89,024)
Cash and cash equivalents at beginning of reporting period	10	10	10	10	10
Cash from Official Public Account for:					
- Appropriations	73,052	83,667	85,426	87,194	89,024
Total cash from Official Public Account	73,052	83,667	85,426	87,194	89,024
Cash to Official Public Account for:					
- Appropriations	(2,098)	-	-	-	-
Total cash to Official Public Account	(2,098)	-	-	-	-
Cash and cash equivalents at end of reporting period	10	10	10	10	10

Prepared on Australian Accounting Standards basis.

Table 3.11: Administered capital budget statement (for the period ended 30 June)

IPEA has no budgeted capital expenditure administered on behalf of the Government.

Table 3.12: Statement of administered asset movements (Budget year 2025-26)

IPEA has no budgeted non-financial assets administered on behalf of the Government.

Parliamentary Workplace Support Service

**Entity additional estimates
statements**

Parliamentary Workplace Support Service

Section 1: Entity overview and resources	135
1.1 Strategic direction statement	135
1.2 Entity resource statement	136
1.3 Entity measures	137
1.4 Additional estimates, resourcing and variations to outcome	138
1.5 Breakdown of additional estimates by appropriation bill	139
Section 2: Revisions to outcomes and planned performance	140
2.1 Changes to outcome and program structures	140
2.2 Budgeted expenses and performance for Outcome 1	141
Section 3: Special account flows and budgeted financial statements	144
3.1 Special account flows and balances	144
3.2 Budgeted financial statements	144

Parliamentary Workplace Support Service

Section 1: Entity overview and resources

1.1 Strategic direction statement

There have been no amendments to the strategic direction of the Parliamentary Workplace Support Service (PWSS) since the publication of the 2025–26 Portfolio Budget Statements. The comprehensive outline of PWSS's strategic direction remains as set out in the 2025–26 Portfolio Budget Statements.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for PWSS at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bill No. 3.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: Parliamentary Workplace Support Service resource statement – Additional Estimates for 2025–26 as at February 2026

	Actual available appropriation 2024-25 \$'000	Estimate as at Budget 2025-26 \$'000	Proposed Additional Estimates 2025-26 \$'000	Total estimate at Additional Estimates 2025-26 \$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Departmental appropriation (b)	17,450	17,369	(312)	17,057
Departmental capital budget (c)	601	103	-	103
<i>Total departmental annual appropriations</i>	18,051	17,472	(312)	17,160
Total departmental resourcing	18,051	17,472	(312)	17,160
Administered				
Annual appropriations - ordinary annual services (a)				
Outcome 1 (d)	897	9,170	3,928	13,098
<i>Total administered annual appropriations</i>	897	9,170	3,928	13,098
Total administered resourcing	897	9,170	3,928	13,098
Total resourcing for Parliamentary Workplace Support Service	18,948	26,642	3,616	30,258
Average staffing level (number)			Actual 2024-25	2025-26
			59	67

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

- Appropriation Act (No. 1) 2025–26 and Appropriation Bill (No. 3) 2025–26. Actual Available Appropriation column reflects the closing unspent appropriation balance from the PWSS's 2024–25 annual report and encompasses Appropriation Act (No. 1) 2024–25.
- Includes measures published in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–26 and Appropriation Bills (No. 2) 2025–26.
- Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- Appropriation Act (No. 2) 2025–26. Actual Available Appropriation column reflects the closing unspent appropriation balance from the PWSS's 2024–25 annual report and encompasses Appropriation Act (No. 2) 2024–25.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2025-26 measures since the Budget

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses					
Departmental payments (a)	1.1	(312)	(786)	(765)	(650)
Departmental payments (a)	1.2	-	(118)	(121)	(103)
Total		(312)	(904)	(886)	(753)
Total payment measures					
Departmental		(312)	(904)	(886)	(753)
Total		(312)	(904)	(886)	(753)

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

a) Measure relates to a decision made following 2025–26 Budget/as part of the 2025–26 MYEFO. Measure relates to an election commitment / savings identified in the 2025 Explanatory Memorandum to the *Appropriation Act (No. 1) 2025-26* and *Appropriation Act (No. 2) 2025-26*.

1.4 Additional estimates, resourcing and variations to outcome

The following tables detail the changes to the resourcing for the PWSS at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bill No. 3.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 1					
Administered					
Annual appropriations					
Changes in Parameters					
(net decrease)		-	(28)	(11)	(10)
Other Variations					
(net increase)	1.1	3,928	3,821	3,703	3,595
Net impact on appropriations for Outcome 1 (administered)		3,928	3,793	3,692	3,585
Departmental					
Annual appropriations					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1	(312)	(786)	(765)	(650)
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.2	-	(118)	(121)	(103)
Changes in Parameters					
(net increase)		-	-	36	18
(net decrease)			(18)	-	-
Net impact on appropriations for Outcome 1 (departmental)		(312)	(922)	(850)	(735)
Total net impact on appropriations for Outcome 1		3,616	2,871	2,842	2,850

Prepared on a resourcing (i.e. appropriations available) basis.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for PWSS through Appropriation Bill No. 3.

Table 1.4: Appropriation Bill (No. 3) 2025-26

	2025-26 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - Support the Commonwealth Parliamentary Workplace Participants to build and maintain safe and respectful workplaces, including by supporting positive cultural change and providing human resource functions to parliamentarians and their staff.	897	9,170	13,098	3,928	-
Total administered	897	9,170	13,098	3,928	-
Departmental programs					
Outcome 1 - Support the Commonwealth Parliamentary Workplace Participants to build and maintain safe and respectful workplaces, including by supporting positive cultural change and providing human resource functions to parliamentarians and their staff.	18,051	17,472	17,160	-	(312)
Total departmental	18,051	17,472	17,160	-	(312)
Total administered	18,948	26,642	30,258	3,928	(312)

- a) Departmental and ACBs are appropriated through *Appropriation Acts (No. 1 and No. 3)*. They form part of ordinary annual services and are not separately identified in the Appropriation Acts.
- b) Includes measures published in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025-26 and Appropriation Bills (No. 2) 2025-26.

Table 1.5: Appropriation Bill (No. 4) 2025-26

The PWSS have not sought any Additional Estimates for Appropriation Bill (No. 4).

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There have been no changes to outcome and program structures since the 2025-26 Portfolio Budget Statements.

2.2 Budgeted expenses and performance for Outcome 1

Outcome 1: Support Commonwealth Parliamentary Workplace Participants to build and maintain safe and respectful workplaces, including by supporting positive cultural change and providing human resource functions to parliamentarians and their staff.

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.2.1: Budgeted expenses for Outcome 1

Outcome 1: Support Commonwealth Parliamentary Workplace Participants to build and maintain safe and respectful workplaces, including by supporting positive cultural change and providing human resource functions to parliamentarians and their staff.

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Parliamentary Workplace Support Service					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	6,482	7,670	7,967	9,583	8,469
Other services (Appropriation Act No. 2)	-	5,428	5,321	5,203	5,096
Administered total	6,482	13,098	13,288	14,786	13,565
Departmental expenses					
Departmental appropriation	10,681	14,675	15,221	15,282	15,390
Expenses not requiring appropriation in the Budget year (a)	634	-	-	-	-
Departmental total	11,315	14,675	15,221	15,282	15,390
Total expenses for program 1.1	17,797	27,773	28,509	30,068	28,955
Program 1.2: Independent Parliamentary Standards Commission					
Departmental expenses					
Departmental appropriation	706	2,382	2,290	2,411	2,426
Departmental total	706	2,382	2,290	2,411	2,426
Total expenses for program 1.2	706	2,382	2,290	2,411	2,426
Outcome 1 Totals by appropriation					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	6,482	7,670	7,967	9,583	8,469
Other services (Appropriation Act No. 2)	-	5,428	5,321	5,203	5,096
Administered total	6,482	13,098	13,288	14,786	13,565
Departmental expenses					
Departmental appropriation	11,387	17,057	17,511	17,693	17,816
Expenses not requiring appropriation in the Budget year (a)	634	-	-	-	-
Departmental total	12,021	17,057	17,511	17,693	17,816
Total expenses for Outcome 1	18,503	30,155	30,799	32,479	31,381

2024-25 2025-26

Average staffing level (number) 59 67

a) Expenses not requiring appropriation in the Budget year are made up of depreciation/amortisation expenses, make good expenses, and audit fees.

Table 2.2.2: Performance measure for Outcome 1

Table 2.2.2 below details the performance measure for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs or materially changed existing programs resulting from decisions made since the 2025–26 Budget.

Outcome 1 – Support Commonwealth Parliamentary Workplace Participants to build and maintain safe and respectful workplaces, including by supporting positive cultural changes and providing human resource functions to parliamentarians and their staff.
Program 1.1 – Parliamentary Workplace Support Service As the decisions made since the 2025–26 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the PWSS 2025–26 Corporate Plan.
Program 1.2 – Independent Parliamentary Standards Commission As the decisions made since the 2025–26 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the PWSS 2025–26 Corporate Plan.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

PWSS has no special accounts.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

There have been no significant changes to PWSS budgeted financial statements since the 2025-26 Portfolio Budget Statements.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	8,709	8,837	9,662	9,946	11,025
Suppliers	2,724	8,220	7,849	7,747	6,791
Depreciation and amortisation	139	-	-	-	-
Finance costs	24	-	-	-	-
Write-down and impairment of assets	425	-	-	-	-
Total expenses	12,021	17,057	17,511	17,693	17,816
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	1,633	-	-	-	-
Total own-source revenue	1,633	-	-	-	-
Total own-source income	1,633	-	-	-	-
Net (cost of)/contribution by	(10,388)	(17,057)	(17,511)	(17,693)	(17,816)
Revenue from Government	18,399	17,057	17,511	17,693	17,816
Surplus/(deficit) attributable to the Australian Government	8,011	-	-	-	-
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss) attributable to the Australian Government	8,011	-	-	-	-

Note: Impact of net cash appropriation arrangements

	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Total comprehensive income/(loss)					
- as per statement of Comprehensive Income	8,011	-	-	-	-
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	37	-	-	-	-
plus: depreciation/amortisation expenses for ROU assets (b)	102	-	-	-	-
less: lease principal repayments (b)	85	-	-	-	-
Net Cash Operating Surplus/ (Deficit)	8,065	-	-	-	-

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No. 3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
- b) Applies to leases under AASB 16 Leases.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	61	61	61	61	61
Trade and other receivables	18,155	18,155	18,155	18,155	18,155
Total financial assets	18,216	18,216	18,216	18,216	18,216
Non-financial assets					
Land and buildings	4,217	4,217	4,217	4,217	4,217
Property, plant and equipment	202	305	410	519	631
Other non-financial assets	14	14	14	14	14
Total non-financial assets	4,433	4,536	4,641	4,750	4,862
Total assets	22,649	22,752	22,857	22,966	23,078
LIABILITIES					
Payables					
Suppliers	65	65	65	65	65
Other payables	256	256	256	256	256
Total payables	321	321	321	321	321
Interest bearing liabilities					
Leases	1,947	1,947	1,947	1,947	1,947
Total interest bearing liabilities	1,947	1,947	1,947	1,947	1,947
Provisions					
Employee provisions	2,630	2,630	2,630	2,630	2,630
Total provisions	2,630	2,630	2,630	2,630	2,630
Total liabilities	4,898	4,898	4,898	4,898	4,898
Net assets	17,751	17,854	17,959	18,068	18,180
EQUITY*					
Parent entity interest					
Contributed equity	3,506	3,609	3,714	3,823	3,935
Retained surplus / (accumulated deficit)	14,245	14,245	14,245	14,245	14,245
Total parent entity interest	17,751	17,854	17,959	18,068	18,180
Total non-controlling interest					
Total Equity	17,751	17,854	17,959	18,068	18,180

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after deduction of liabilities.

**Table 3.4: Departmental statement of changes in equity – summary of movement
(Budget year 2025-26)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025					
Balance carried forward from previous period	14,245	-	-	3,506	17,751
Adjusted opening balance					
Comprehensive income	14,245	-	-	3,506	17,751
Total comprehensive income	-	-	-	-	-
Transactions with owners					
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	103	103
Sub-total transactions with owners	-	-	-	103	103
Estimated closing balance as at 30 June 2026	14,245	-	-	3,609	17,854
Closing balance attributable to the Australian Government	14,245	-	-	3,609	17,854

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	11,756	17,057	17,511	17,693	17,816
Net GST received	180	-	-	-	-
Other	461	-	-	-	-
Total cash received	12,397	17,057	17,511	17,693	17,816
Cash used					
Employees	6,756	8,837	9,662	9,946	11,025
Suppliers	4,816	8,220	7,849	7,747	6,791
Interest payments on lease liability	24	-	-	-	-
s74 External Revenue transferred to the OPA	641	-	-	-	-
Total cash used	12,237	17,057	17,511	17,693	17,816
Net cash from / (used by) operating activities	160	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	15	103	105	109	112
Total cash used	15	103	105	109	112
Net cash from / (used by) investing activities	(15)	(103)	(105)	(109)	(112)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	103	105	109	112
Total cash received	-	103	105	109	112
Cash used					
Principal payments on lease liability	86	-	-	-	-
Total cash used	86	-	-	-	-
Net cash from/(used by) financing activities	(86)	103	105	109	112
Net increase/(decrease) in cash held	59	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	2	61	61	61	61
Cash and cash equivalents at the end of the reporting period	61	61	61	61	61

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	-	103	105	109	112
Total new capital appropriations	-	103	105	109	112
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	-	103	105	109	112
Total Items	-	103	105	109	112
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation – DCB (a)	-	103	105	109	112
TOTAL	-	103	105	109	112
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total cash used to acquire assets	-	103	105	109	112

Prepared on Australian Accounting Standards basis.

a) Includes purchases from current and previous years' Departmental Capital Budgets.

Table 3.7: Statement of departmental asset movements (Budget year 2025–26)

	Asset Category		
	Buildings \$'000	Other property, plant and equipment \$'000	Total \$'000
As at 1 July 2025			
Gross book value	2,287	205	2,492
Gross book value - ROU assets	2,032	-	2,032
Accumulated depreciation/amortisation and impairment	-	(3)	(3)
Accumulated depreciation/amortisation and impairment - ROU assets	(102)	-	(102)
Opening net book balance	4,217	202	4,419
CAPITAL ASSET ADDITIONS			
Estimated expenditure on new or replacement assets			
By purchase - appropriation ordinary annual services (a)	-	103	103
Total additions	-	103	103
As at 30 June 2026			
Gross book value	2,287	308	2,595
Gross book value - ROU assets	2,032	-	2,032
Accumulated depreciation/amortisation and impairment	-	(3)	(3)
Accumulated depreciation/amortisation and impairment - ROU assets	(102)	-	(102)
Closing net book balance	4,217	305	4,522

Prepared on Australian Accounting Standards basis.

a) 'Appropriation ordinary annual services' refers to funding provided through *Annual Appropriation Act (No. 1) 2025–26* and *Appropriation Bill (No. 3) 2025–26* for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	1,956	2,189	2,237	2,293	2,381
Suppliers	4,526	10,909	11,051	12,493	11,184
Total expenses administered on behalf of Government	6,482	13,098	13,288	14,786	13,565
Net cost of/(contribution by) services	6,482	13,098	13,288	14,786	13,565
Total comprehensive income (loss) attributable to the Australian Government	(6,482)	(13,098)	(13,288)	(14,786)	(13,565)

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	30	30	30	30	30
Total financial assets	30	30	30	30	30
Total assets administered on behalf of Government	30	30	30	30	30
LIABILITIES					
Payables					
Suppliers	509	509	509	509	509
Other payables	56	56	56	56	56
Total payables	565	565	565	565	565
Provisions					
Employee provisions	279	279	279	279	279
Total provisions	279	279	279	279	279
Total liabilities administered on behalf of Government	844	844	844	844	844
Net assets/(liabilities)	(814)	(814)	(814)	(814)	(814)

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	222	-	-	-	-
Total cash received	222	-	-	-	-
Cash used					
Suppliers	5,962	10,909	11,051	12,493	11,184
Employees	1,604	2,189	2,237	2,293	2,381
Total cash used	7,566	13,098	13,288	14,786	13,565
Net cash from / (used by) operating activities	(7,344)	(13,098)	(13,288)	(14,786)	(13,565)
Net increase/(decrease) in cash held	(7,344)	(13,098)	(13,288)	(14,786)	(13,565)
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:	-	-	-	-	-
- Appropriations	7,344	13,098	13,288	14,786	13,565
Total cash from Official Public Account	7,344	13,098	13,288	14,786	13,565
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.11: Administered capital budget statement (for the period ended 30 June)

PWSS has no budgeted capital administered on behalf of the Government.

Table 3.12: Statement of administered asset movements (Budget year 2025-26)

PWSS has no budgeted non-financial assets administered on behalf of the Government.

Services Australia

**Entity additional estimates
statements**

Services Australia

Section 1: Entity overview and resources	159
1.1 Strategic direction statement	159
1.2 Entity resource statement	160
1.3 Entity measures	167
1.4 Additional estimates, resourcing and variations to outcome	170
1.5 Breakdown of additional estimates by appropriation bill	172
Section 2: Revisions to outcomes and planned performance	174
2.1 Changes to outcome and program structures	174
2.2 Budgeted expenses and performance for Outcome 1	175
Section 3: Special account flows and budgeted financial statements	184
3.1 Special account flows and balances	184
3.2 Budgeted financial statements	185

Services Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

There have been no significant changes to Services Australia's strategic direction since the 2025-26 Budget.

The agency remains focused on driving continuous improvement across its services and systems, building the capabilities, structures and workforce needed to sustain long-term change. Services Australia is committed to deliver simple, helpful, respectful, and transparent customer service to the evolving needs of Australians.

Services Australia will continue its focus on putting people at the centre of government services, collaborating with policy and partner agencies, community groups and customers. This collaborative approach will ensure a customer centric experience as the agency works to transform the way it delivers services and engages with the customers. The ongoing strengthening of organisational capabilities will underpin the agency's ability to provide timely, accessible, and efficient support to all Australians.

Performance against the agency's key activities is reported to the Executive and Minister and externally in Services Australia's annual report.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for Services Australia at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025-26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024-25 financial statements.

Table 1.1: Services Australia resource statement – Additional Estimates for 2025-26 as at February 2026

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Departmental				
Prior year appropriations available (a)	1,066,874	1,067,860	35,869	1,103,729
Annual appropriations - ordinary annual services				
Departmental appropriation (b)	5,379,049	5,357,126	94,250	5,451,376
s74 External Revenue (c)	203,380	166,219	80,182	246,401
Departmental capital budget (d)	159,277	160,885	-	160,885
Annual appropriations - other services - non-operating				
Equity injection (b)	231,056	182,199	24,456	206,655
Total departmental annual appropriations	5,972,762	5,866,429	198,888	6,065,317
Total departmental resourcing	7,039,636	6,934,289	234,757	7,169,046
Administered				
Prior year appropriations available (e)	4,022	3,605	(195)	3,410
Annual appropriations - ordinary annual services				
Outcome 1	1,284	1,310	(345)	965
s74 retained receipts (f)	748	1,310	(345)	965
Total administered annual appropriations	6,054	6,225	(885)	5,340
Total administered special appropriations	1,000	1,000	-	1,000
Special accounts				
Opening balance	280,668	280,668	(67,792)	212,876
Appropriation receipts (g)	949	1,310	(345)	965
Non-appropriation receipts (h)	2,547,351	2,648,548	13,738	2,662,286
Adjustments (i)	39,023	43,673	(3,989)	39,684
Total special account receipts	2,867,991	2,974,199	(58,388)	2,915,811
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>				
	(949)	(1,310)	345	(965)
Total administered resourcing	2,874,096	2,980,114	(58,928)	2,921,186
Total resourcing for Services Australia	9,913,732	9,914,403	175,829	10,090,232

	Actual 2024-25	2025-26
Average staffing level (number) (j) (k)	31,442	30,912

All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

Entity resource statement excludes cash at bank of \$22.9 million.

- a) 'Prior year appropriations available' includes amounts accrued in the previous financial year to be appropriated in later appropriation bills, consistent with the agency's financial statements.
- b) Proposed Additional Estimates includes the impact of the 2025-26 Pre-Election Fiscal Outlook.
- c) Estimated External Revenue receipts under section 74 of the PGPA Act.
- d) Departmental capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Refer to Table 3.6 for further details.
- e) Prior year appropriations available includes the impacts of repealed Appropriation Acts and appropriation withheld under section 51 of the PGPA Act.
- f) Administered repayments received by Services Australia.
- g) Amounts credited to special accounts from annual administered appropriations relating to child support.
- h) Non-appropriation receipts comprise: receipts from non-custodial parents through the child support special account; deposits for recovery of compensation; and Departure Prohibition Order receipts.
- i) The available balance of the Child Support special account is adjusted under section 77 of the *Child Support (Registration and Collection) Act 1988* (Child Support Act) for deductions made by employers but not yet received; and under section 78 of the Child Support Act for unexplained remittances not yet credited.
- j) The Average Staffing Level (ASL) includes an increase of 4,753 ASL in 2024-25 and 4,241 ASL in 2025-26 for Services Australia – additional resourcing approved as part of the 2024-25 Budget.
- k) The Agency's approved ASL increased by 1,250 ASL in 2025-26, funded within existing Agency resourcing, in order to provide greater flexibility in maintaining APS capability.

Table 1.1: Services Australia resource statement – Additional Estimates for 2025-26 as at February 2026 (continued)

Third party payments from and on behalf of other entities

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Department of Agriculture, Fisheries and Forestry				
Special appropriation – <i>Farm Household Support Act 2014</i> s105 payments for Farm Household Allowance and Exceptional circumstances relief payments	70,421	105,108	(8,795)	96,313
Total	70,421	105,108	(8,795)	96,313
Department of Education				
Special appropriation – <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>				
Child Care Subsidy	15,241,747	16,498,537	(192,010)	16,306,527
Worker Retention Payment	324,332	-	-	-
Additional support for families and ECEC services impacted by Ex-Tropical Cyclone Alfred	2,000	500	-	500
Special Account - <i>Wage Justice for Early Childhood Education and Care Workers (Special Account) Act 2024</i>				
Worker Retention Payment	-	1,816,071	149,568	1,965,639
Annual appropriation				
Tertiary Access Payment	29,260	14,000	15,699	29,699
Total	15,597,339	18,329,108	(26,743)	18,302,365
Department of Employment and Workplace Relations				
Annual appropriation				
Employment Services	1,211	-	-	-
Total	1,211	-	-	-
Department of Health, Disability and Ageing				
Special account – Medicare Guarantee Fund				
Medical Benefits	32,373,683	35,056,834	29,462	35,086,296
Pharmaceutical Benefits	19,414,454	20,550,664	143,393	20,694,057
Special appropriation – <i>Private Health Insurance Act 2007</i>	7,379,941	7,539,241	62,760	7,602,001
Special appropriation – <i>Dental Benefits Act 2008</i>	345,477	320,493	(3)	320,490
Special appropriation – <i>National Health Act 1953</i> – Aids and Appliances	113,521	119,557	(8)	119,549
Special appropriation – <i>Medical Indemnity Agreement Act 2002</i>	105,501	118,964	-	118,964
Special account – Australian Immunisation Register	6,625	9,819	-	9,819

Table continues on next page

Table 1.1: Services Australia resource statement – Additional Estimates for 2025-26 as at February 2026 (continued)**Third party payments from and on behalf of other entities (continued)**

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates 2025-26 \$'000
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Department of Health, Disability and Ageing (continued)				
Special appropriation – <i>Midwife Professional Indemnity (Commonwealth Contribution) Scheme Act 2010</i>	605	745	-	745
Special appropriation – <i>Aged Care Act 1997</i>	32,042,245	-	12,060,968	12,060,968
Special appropriation – <i>Aged Care Act 2024</i>	-	35,720,937	(11,384,764)	24,336,173
Special appropriation – <i>National Health Act 1953 – Continence Aids Assistance Scheme</i>	124,399	134,703	-	134,703
Special appropriation – <i>Public Governance, Performance and Accountability Act 2013 s77</i>	601	2,000	-	2,000
Annual appropriation				
Health Workforce	748,394	748,010	16,612	764,622
Medical Benefits	6,940	7,614	-	7,614
Primary Care Practice Incentives	440,390	530,894	(23,176)	507,718
Preventative Health and Chronic Disease	1,000	1,400	-	1,400
Hearing Services	565,081	588,177	13,309	601,486
COVID-19 Vaccine Claims Scheme	23,945	400	-	400
Total	93,692,802	101,450,452	918,553	102,369,005
Department of Home Affairs				
Annual appropriation				
Asylum Seeker Support	21,494	20,233	5,889	26,122
Total	21,494	20,233	5,889	26,122
Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts				
Annual appropriation				
Bass Strait Passenger Vehicle Equalisation Scheme	53,889	60,211	-	60,211
Tasmanian Freight Equalisation Scheme	183,731	181,969	46,500	228,469
Total	237,620	242,180	46,500	288,680
Department of Social Services				
Special appropriation – <i>Social Security (Administration) Act 1999</i>	125,022,649	129,973,765	945,976	130,919,741
Special appropriation – <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	18,037,228	18,093,741	(19,456)	18,074,285
Special appropriation – <i>Paid Parental Leave Act 2010</i>	3,227,665	3,668,595	9,273	3,677,868
Special appropriation – <i>Student Assistance Act 1973</i>	486,673	491,406	2,865	494,271
Special appropriation – <i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	288,915	687,726	(277,048)	410,678
Annual administered appropriation	9,827	8,790	-	8,790
Total	147,072,957	152,924,023	661,610	153,585,633

Table continues on next page

Table 1.1: Services Australia resource statement – Additional Estimates for 2025-26 as at February 2026 (continued)

Third party payments from and on behalf of other entities (continued)

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates 2025-26 \$'000
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Department of Veterans' Affairs				
Special appropriation – <i>Veterans' Entitlements Act 1986</i> and related Acts	2,998,929	2,964,285	178,728	3,143,013
Special appropriation – <i>Military Rehabilitation and Compensation Act 2004</i>	337,893	418,710	(18,760)	399,950
Special appropriation – <i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	6,517	8,207	(1,381)	6,826
Special appropriation – <i>Australian Participants in British Nuclear Tests and British Commonwealth Occupation Force (Treatment) Act 2006</i>	7,679	7,090	(935)	6,155
Special appropriation – <i>Treatment Benefits (Special Access) Act 2019</i>	1,495	1,507	(152)	1,355
Total	3,352,513	3,399,799	157,500	3,557,299
National Emergency Management Agency				
Special appropriation – <i>Social Security (Administration) Act 1999</i>				
Australian Government Disaster Recovery Payment	570,521	10,000	30,000	40,000
Disaster Recovery Allowance	200,834	1,000	20,000	21,000
Annual appropriation				-
Ex-gratia assistance – New Zealand citizens	10,600	2,000	1,000	3,000
Pandemic Leave Disaster Payment	5	-	-	-
High Risk Settings Pandemic Payment	5	-	-	-
Total	781,965	13,000	51,000	64,000
National Indigenous Australians Agency				
Special appropriation – <i>Social Security (Administration) Act 1999</i>				
Youpla Support Program – continuation	52,522	15,783	-	15,783
Total	52,522	15,783	-	15,783
Total payments made on behalf of other entities	260,880,844	276,499,686	1,805,514	278,305,200

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Table 1.1: Services Australia resource statement – Additional Estimates for 2025-26 as at February 2026 (continued)**Payments made to other entities for the provision of services**

	<i>Actual</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2025-26 \$'000</i>
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Digital Transformation Agency	74,900	88,574	15,136	103,710
Australian Postal Corporation	52,356	58,820	(6,454)	52,366
Comcare	24,843	15,579	(1,000)	14,579
Department of Finance	15,757	15,444	1,376	16,820
Reserve Bank of Australia	12,184	13,481	(907)	12,574
Attorney-General's Department	5,230	6,729	(6,197)	532
Commonwealth Superannuation Corporation	5,585	5,935	(171)	5,764
Australian Taxation Office	25	3,674	(2,753)	921
Australian Federal Police	54	1,844	106	1,950
Department of Defence	1,889	1,623	472	2,095
Other	4,246	2,913	(2,498)	415
Total payments to related entities for the provision of services	197,069	214,616	(2,890)	211,726

Table 1.1: Services Australia resource statement – Additional Estimates for 2025-26 as at February 2026 (continued)

**Revenue received from other entities for the provision of services
(s74 revenue) (a)**

	<i>Actual</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2025-26</i>
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Department of Veterans' Affairs	100,315	86,074	21,547	107,621
National Disability Insurance Agency	35,566	23,604	15,556	39,160
Department of Employment and Workplace Relations	7,705	2,614	972	3,586
Department of Social Services	18,480	12,107	6,404	18,511
Australian Digital Health Agency	6,859	4,519	8,682	13,201
NDIS Quality and Safeguards Commission	4,857	2,553	15,109	17,662
Department of Education	2,707	3,360	7,375	10,735
Department of Home Affairs	3,920	3,288	1,563	4,851
Department of Health, Disability and Ageing	4,196	577	2,961	3,538
Australian Federal Police	162	1,346	216	1,562
Aged Care Quality and Safety Commission	1,614	1,290	(34)	1,256
Other	21,668	2,543	1,782	4,325
Total revenue received from related entities for the provision of services	208,049	143,875	82,133	226,008

a) Changes to revenue received from related entities are due to changes in demand requirements.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025-26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Services Australia 2025-26 measures since the Budget (a)

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures					
Cross Portfolio					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses (b)	1.1				
Administered payment		(57,683)	(107,897)	(108,544)	(101,679)
Departmental payment					
Services Australia					
Effectiveness of safety improvements in Services Australia's service centres (c)	1.1, 1.2, 1.3				
Administered payment		7,500	158,210	121,328	84,003
Departmental payment					
Services Australia Cyber Security Uplift (c)	1.1, 1.3				
Administered payment		48,826	39,713	38,657	3,857
Departmental payment					
Making more services available for Australians in myGov (c)	1.1, 1.2, 1.3				
Administered payment		6,744	18,071	-	-
Departmental payment					
Services Australia long term ICT Architecture Strategy	1.3				
Administered payment		-	-	-	-
Departmental payment					
Department of Education					
Strengthening Safety and Quality in the Early Childhood Education and Care Sector	1.1, 1.2, 1.3				
Administered payment		2,557	244	188	181
Departmental payment					
Department of Employment and Workplace Relations					
Assuring the Integrity of the Employment Services System	1.1, 1.2, 1.3				
Administered payment		3,141	15,524	976	987
Departmental payment					

Table continues on next page

Table 1.2: Services Australia 2025-26 measures since the Budget (continued)

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Department of Health, Disability and Ageing					
Delivering Election Commitments in the Health, Disability and Ageing Portfolio	1.1, 1.2, 1.3				
Administered payment		-	-	-	-
Departmental payment		7,831	4,364	254	262
Health Research, Systems and Data	1.1, 1.2, 1.3				
Administered payment		-	-	-	-
Departmental payment		6,480	11,969	8,796	4,673
Pharmaceutical Benefits Scheme New and Amended Listings (d)	1.2				
Administered payment		-	-	-	-
Departmental payment		1,018	209	175	195
An Effective and Clinically Appropriate Medicare Benefits Schedule	1.1, 1.2, 1.3				
Administered payment		-	-	-	-
Departmental payment		8,118	3,101	(384)	414
Strengthening Medicare – establishing 1800MEDICARE and Medicare Urgent Care Clinics additional support	1.2				
Administered payment		-	-	-	-
Departmental payment		-	6	6	-
More Free Mental Health Services	1.2				
Administered payment		-	-	-	-
Departmental payment		-	1	3	4
Adding a Respiratory Syncytial Virus (RSV) vaccine to the National Immunisation Program (NIP) for older Australians (c)	1.1, 1.3				
Administered payment		-	-	-	-
Departmental payment		3,660	86	78	70

Table continues on next page

Table 1.2: Services Australia 2025-26 measures since the Budget (continued)

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Department of Home Affairs				
Permanent Migration Program – 2025-26 planning levels	1.2			
Administered payment	-	-	-	-
Departmental payment	4	14	24	36
Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts				
Tasmanian Freight Equalisation Scheme (e)	1.1, 1.2, 1.3			
Administered payment	-	-	-	-
Departmental payment	3,501	477	-	-
Department of Social Services				
A Fairer More Efficient Social Security System	1.1, 1.2, 1.3			
Administered payment	-	-	-	-
Departmental payment	53,999	38,110	1,823	1,450
Treasury				
Treasury Portfolio – additional resourcing	1.1, 1.2, 1.3			
Administered payment	-	-	-	-
Departmental payment	4,596	12,254	24,644	7,426
Total payment measures				
Administered	-	-	-	-
Departmental	100,292	194,456	88,024	1,879
Total	100,292	194,456	88,024	1,879

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

- a) Unless otherwise noted, measures are listed by lead entity and the full measure descriptions appear in the 2025-26 MYEFO under the relevant portfolio.
- b) The 2025-26 impact of this measure was approved prior to the 2025-26 MYEFO.
- c) Measure relates to a decision taken post the 2025-26 MYEFO.
- d) This measure includes decisions taken both prior to and post the 2025-26 MYEFO.
- e) Measure relates to a decision taken prior to the 2025-26 MYEFO.

1.4 Additional estimates, resourcing and variations to outcome

The following table details the changes to the resourcing for Services Australia at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025-26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025-26 Budget (a)

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 1 Administered					
Annual appropriations (net increase)	1.2	345	350	355	360
Net impact on appropriations for Outcome 1 (administered)		345	350	355	360
Departmental					
Annual appropriations Measures					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses (b)	1.1	(57,683)	(107,897)	(108,544)	(101,679)
Effectiveness of safety improvements in Services Australia's service centres (c)	1.1, 1.2, 1.3	7,500	158,619	121,726	84,308
Strengthening Safety and Quality in the Early Childhood Education and Care Sector	1.1, 1.2, 1.3	2,557	244	188	181
Assuring the Integrity of the Employment Services System	1.1, 1.2, 1.3	3,141	15,524	976	987
Delivering Election Commitments in the Health, Disability and Ageing Portfolio	1.1, 1.2, 1.3	7,831	4,364	254	262
Health Research, Systems and Data	1.1, 1.2, 1.3	6,480	11,969	8,796	4,673
Pharmaceutical Benefits Scheme New and Amended Listings (d)	1.2	1,018	209	175	195
An Effective and Clinically Appropriate Medicare Benefits Schedule	1.1, 1.2, 1.3	8,118	3,101	(384)	414
Strengthening Medicare – establishing 1800MEDICARE and Medicare Urgent Care Clinics additional support	1.2	-	6	6	-
More Free Mental Health Services	1.2	-	1	3	4
Adding a Respiratory Syncytial Virus (RSV) vaccine to the National Immunisation Program (NIP) for older Australians (c)	1.1, 1.3	3,660	86	78	70
Permanent Migration Program – 2025-26 planning levels	1.2	4	14	24	36
A Fairer More Efficient Social Security System	1.1, 1.2, 1.3	53,999	38,110	1,823	1,450

Table continues on next page

Table 1.3: Additional estimates and other variations to outcomes since the 2025-26 Budget (continued)

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Measures (continued)					
Treasury Portfolio – additional resourcing	1.1, 1.2, 1.3	4,602	12,278	24,776	7,464
Services Australia Cyber Security Uplift (c)	1.1, 1.3	48,942	39,833	38,822	3,857
Services Australia long term ICT Architecture Strategy	1.3	-	-	-	-
Making more services available for Australians in myGov (c)	1.1, 1.2, 1.3	6,798	18,216	-	-
Tasmanian Freight Equalisation Scheme (e)	1.1, 1.2, 1.3	3,501	477	-	-
Changes in Parameters					
(net increase/decrease)	1.1, 1.2, 1.3	-	(4,254)	8,528	4,341
Other Variations					
(net increase/decrease)	1.1, 1.2, 1.3	18,238	4,638	1,455	(371)
Net impact on appropriations for Outcome 1 (departmental)		118,706	195,538	98,702	6,192
Total net impact on appropriations for Outcome 1		119,051	195,888	99,057	6,552

Prepared on a resourcing (i.e. appropriations available) basis.

- a) Unless otherwise noted, measures are listed by lead entity and the full measure descriptions appear in the 2025-26 MYEFO under the relevant portfolio, as detailed in Table 1.2.
- b) The 2025-26 impact of this measure was approved prior to the 2025-26 MYEFO.
- c) Measure relates to a decision taken post the 2025-26 MYEFO.
- d) This measure includes decisions taken both prior to and post the 2025-26 MYEFO.
- e) Measure relates to a decision taken prior to the 2025-26 MYEFO.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for Services Australia through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025-26

	2024-25 Available \$'000	2025-26 Budget (a) \$'000	2025-26 Revised \$'000	Additional Estimates (b) \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1	1,278	965	965	-	-
Total administered	1,278	965	965	-	-
Departmental programs					
Outcome 1	5,501,471	5,501,925	5,660,419	158,494	-
Total departmental	5,501,471	5,501,925	5,660,419	158,494	-
Total administered and departmental	5,502,749	5,502,890	5,661,384	158,494	-

a) 2025-26 Budget includes any amounts appropriated as part of the Appropriation Act (No. 1) 2025-26.

b) Additional Estimates included above vary from changes disclosed in the agency resource statement at Table 1.1 due to quarantine of \$0.35 million administered items under section 51 of the PGPA Act.

Table 1.5: Appropriation Bill (No. 4) 2025-26

	2024-25 Available (a) \$'000	2025-26 Budget (b) \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	231,056	184,590	206,655	22,065	-
Total non-operating	231,056	184,590	206,655	22,065	-
Total other services	231,056	184,590	206,655	22,065	-

a) 2024-25 Available equity funding includes \$53.2 million withheld under section 51 of the PGPA Act.

b) 2025-26 Budget includes any amounts appropriated as part of the Appropriation Act (No. 2) 2025-26.

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There have been no changes to outcome and program structures since the 2025-26 Portfolio Budget Statements.

2.2 Budgeted expenses and performance for Outcome 1

Outcome 1:

Deliver high-quality, accessible services and payments to individuals, families, businesses and partner agencies on behalf of Government; with a focus on contemporary service delivery and customer experience.

Linked programs

Australian Digital Health Agency

Program

- Program 1.1 – Digital Health

Australian Federal Police

Program

- Program 1.1 – Federal Policing

Australian Taxation Office

Programs

- Program 1.1 – Australian Tax Office
- Program 1.12 – Private Health Insurance Rebate

Australian Transaction Reports and Analysis Centre

Program

- Program 1.1 – AUSTRAC

Department of Agriculture, Fisheries and Forestry

Program

- Program 1.12 – Rural Programs

Linked programs for Outcome 1 (continued)

Department of Education

Programs

- Program 1.1 – Support for the Child Care System
- Program 1.2 – Child Care Subsidy

Department of Employment and Workplace Relations

Programs

- Program 1.1 – Employment Services
- Program 2.1 – Building Skills and Capability

Department of Health, Disability and Ageing

Programs

- Program 1.1 – Health Research, Coordination and Access
- Program 1.3 – First Nations Health
- Program 1.4 – Health Workforce
- Program 1.6 – Primary Health Care Quality and Coordination
- Program 1.7 – Primary Care Practice Incentives and Medical Indemnity
- Program 1.9 – Immunisation
- Program 2.1 – Medical Benefits
- Program 2.2 – Hearing Services
- Program 2.3 – Pharmaceutical Benefits
- Program 2.4 – Private Health Insurance
- Program 2.5 – Dental Services
- Program 2.7 – Assistance through Aids and Appliances
- Program 3.2 – Aged Care Services

Linked programs for Outcome 1 (continued)**Department of Home Affairs****Programs**

- Program 1.2 – National Security and Resilience
- Program 1.4 – Counter-Terrorism
- Program 2.3 – Refugee, Humanitarian, Settlement and Migrant Services
- Program 2.5 – Multicultural Affairs and Citizenship
- Program 3.5 – Onshore Compliance and Detention

National Emergency Management Agency**Program**

- Program 1.2 – Australian Government Disaster & Emergency Financial Support

Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts**Program**

- Program 2.1 – Surface Transport

Department of Social Services**Programs**

- Program 1.1 – Support for Families
- Program 1.2 – Paid Parental Leave
- Program 1.3 – Support for Seniors
- Program 1.4 – Financial Support for People with Disability
- Program 1.5 – Financial Support for Carers
- Program 1.6 – Working Age Payments
- Program 1.7 – Student Payments
- Program 1.8 – Employment Services
- Program 2.1 – Families and Communities

Linked programs for Outcome 1 (continued)

Department of Veterans' Affairs

Programs

- Program 1.1 – Veterans' Income Support and Allowances
- Program 2.1 – General Medical Consultations and Services
- Program 2.2 – Veterans' Hospital Services
- Program 2.3 – Veterans' Pharmaceuticals Benefits
- Program 2.4 – Veterans' Community Care and Support
- Program 2.5 – Veterans' Counselling and Other Health Services
- Program 2.6 – Military Rehabilitation and Compensation Acts – Health and Other Care Services

National Disability Insurance Agency

Programs

- Program 1.1 – Reasonable and Necessary Supports for Participants
- Program 1.2 – National Disability Insurance Agency and General Supports

NDIS Quality and Safeguards Commission

Program

- Program 1.2 – Program Support for the NDIS Quality and Safeguards Commission

National Indigenous Australians Agency

Program

- Program 1.1 – Indigenous Advancement – Jobs, Land and the Economy

Organ and Tissue Authority

Program

- Program 1.1 – A Nationally Coordinated System for Organ and Tissue Donation for Transplantation

Professional Services Review

Program

- Program 1.1 – Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme

Contribution made by Outcome 1

Outcome 1 contributes to the linked programs above by the provision of a range of information, services and payments on behalf of the entities listed within Australia and where applicable, overseas.

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.2.1: Budgeted expenses for Outcome 1

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 1.1 – Strategy and Corporate Enabling					
Departmental expenses					
Departmental appropriation	727,452	627,975	623,043	655,563	656,294
s74 External Revenue (a)	36,147	36,709	27,780	27,100	27,484
Expenses not requiring appropriation in the Budget year (b)	530,513	481,057	474,368	466,779	461,572
Departmental Total	1,294,112	1,145,741	1,125,191	1,149,442	1,145,350
Total expenses for Program 1.1	1,294,112	1,145,741	1,125,191	1,149,442	1,145,350
Program 1.2 – Customer Service Delivery					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	949	965	983	998	1,016
Special accounts					
Child Support special account	2,043,596	2,109,987	2,150,083	2,183,507	2,220,526
Expenses not requiring appropriation in the Budget year (b)	185,617	105,119	105,947	106,823	107,711
Administered Total	2,230,162	2,216,071	2,257,013	2,291,328	2,329,253
Departmental expenses					
Departmental appropriation	3,078,267	3,289,553	2,512,525	2,510,191	2,567,640
s74 External Revenue (a)	66,231	49,357	52,174	31,296	30,443
Expenses not requiring appropriation in the Budget year (b)	(24,591)	5,617	11,005	9,069	7,481
Departmental Total	3,119,907	3,344,527	2,575,704	2,550,556	2,605,564
Total expenses for Program 1.2	5,350,069	5,560,598	4,832,717	4,841,884	4,934,817
Program 1.3 – Technology and Transformation					
Departmental expenses					
Departmental appropriation	1,082,265	1,172,226	907,654	805,330	757,685
s74 External Revenue (a)	112,639	129,214	72,867	63,897	59,086
Expenses not requiring appropriation in the Budget year (b)	325,731	327,862	271,817	218,069	188,332
Departmental Total	1,520,635	1,629,302	1,252,338	1,087,296	1,005,103
Total expenses for Program 1.3	1,520,635	1,629,302	1,252,338	1,087,296	1,005,103

Table 2.2.1: Budgeted expenses for Outcome 1 (continued)

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	949	965	983	998	1,016
Special accounts					
Child Support special account	2,043,596	2,109,987	2,150,083	2,183,507	2,220,526
Expenses not requiring appropriation in the Budget year (b)	185,617	105,119	105,947	106,823	107,711
 Administered Total	2,230,162	2,216,071	2,257,013	2,291,328	2,329,253
Departmental expenses					
Departmental appropriation	4,887,984	5,089,754	4,043,222	3,971,084	3,981,619
s74 External Revenue (a)	215,017	215,280	152,821	122,293	117,013
Expenses not requiring appropriation in the Budget year (b)	831,653	814,536	757,190	693,917	657,385
 Departmental Total	5,934,654	6,119,570	4,953,233	4,787,294	4,756,017
Total expenses for Outcome 1	8,164,816	8,335,641	7,210,246	7,078,622	7,085,270

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as government priorities change.

- a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act, adjusted for \$31.1 million in 2025–26, \$23.7 million in 2026–27, \$15.4 million in 2027–28 and \$15.3 million in 2028–29, for purchases of non-financial assets.
- b) ‘Expenses not requiring appropriation in the Budget year’ is made up of depreciation/amortisation, resources received free of charge, write down and impairment of assets, and non cash adjustments to make-good provisions.

Table 2.2.2: Performance measure for Outcome 1

Table 2.2.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as detailed in the current corporate plan, the context in which these activities are delivered, how the performance of these activities will be measured and how existing performance measures have materially changed.

Outcome 1 – Deliver high-quality, accessible services and payments to individuals, families, businesses and partner agencies on behalf of Government, with a focus on contemporary service delivery and customer experience.		
Program 1.1 – Strategy and Corporate Enabling Set Services Australia's strategic direction, deliver corporate functions and build capability.		
Key activities	Build staff and organisational capability to deliver an enhanced customer experience We have an adaptive workforce, leadership and corporate culture tailored to respond to customer feedback.	
Year	Performance measures (a)	Expected performance results
Budget Year 2025–26	Customer satisfaction	Greater than or equal to 85 out of 100
	Customer trust	Greater than or equal to 76 out of 100
Forward Estimate 2026–27	Customer satisfaction	As per 2025–26
	Customer trust	Greater than or equal to 78 out of 100
Forward Estimate 2027–28	Customer satisfaction	As per 2025–26
	Customer trust	As per 2026–27
Forward Estimate 2028–29	Customer satisfaction	As per 2025–26
	Customer trust	As per 2026–27
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil		

a) From 2024–25 customer satisfaction and customer trust changed from weighting by channel only to weighting by both channel and program; and Health provider results commenced reporting as a program rather than a channel.

Table 2.2.2: Performance measure for Outcome 1 (continued)

Program 1.2 – Customer Service Delivery		
Design and deliver a range of government services to Australians through a range of service delivery channels including face to face, telephony and digital, and protect the integrity of government outlays.		
Key activities	Deliver quality government services and payments to Australians We provide customers with easy and efficient access to services, support and payments for a seamless experience.	
Year	Performance measures	Expected performance results
Budget Year 2025–26	Administrative correctness of payments	Greater than or equal to 98 per cent
	Customers served within 15 minutes	Greater than or equal to 70 per cent
	Work processed within timeliness standards	Greater than or equal to 90 per cent
	Cost per payment dollar administered (a)	A three-year rolling average less than, or equal to, the prior three-year rolling average
Forward Estimates 2026–27 to 2028–29	Administrative correctness of payments	As per 2025–26
	Customers served within 15 minutes	As per 2025–26
	Work processed within timeliness standards	As per 2025–26
	Cost per payment dollar administered (a)	As per 2025–26
Material changes to Program 1.2 resulting from 2025–26 Budget Measures: Nil		

a) In 2024–25 Services Australia introduced a new performance measure – ‘Cost per payment dollar administered’.

Table 2.2.2: Performance measure for Outcome 1 (continued)

Program 1.3 – Technology and Transformation		
Provide a robust ICT network and deliver major transformation projects, including ICT shared services.		
Key Activity	Deliver digital and technological capability We invest in our technology and systems to sustain and strengthen the digital experience for customers.	
Year	Performance measures	Planned Performance Outcomes
Budget Year 2025-26	Availability of digital channels	Greater than or equal to 99 per cent
	Customer interactions through digital services (a)	Greater than or equal to 90 per cent
Forward Estimate 2026-27	Availability of digital channels	Greater than or equal to 99 per cent
	Customer interactions through digital services (a)	Greater than or equal to 91 per cent
Forward Estimate 2027-28	Availability of digital channels	Greater than or equal to 99 per cent
	Customer interactions through digital services (a)	Greater than or equal to 92 per cent
Forward Estimate 2028-29	Availability of digital channels	Greater than or equal to 99 per cent
	Customer interactions through digital services (a)	Greater than or equal to 93 per cent
Material changes to Program 1.3 resulting from 2025–26 Budget Measures: Nil		

a) In 2024-25 the performance measure previously labelled 'Tasks managed by customers in digital channels' was renamed 'Customer interactions through digital services' to reflect improvements in approach and methodology, also resulting in a target adjustment from 2025-26 forward.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows and balances

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by Services Australia.

Table 3.1: Estimates of administered special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Child Support Account	1					
2025-26		112,567	2,097,301	(2,136,985)	39,684	112,567
2024-25		104,918	1,999,942	(2,031,316)	39,023	112,567
Recovery of Compensation for Health Care & Other Services Special Account	1					
2025-26		100,015	565,350	(565,350)	-	100,015
2024-25		175,517	547,820	(623,322)	-	100,015
Services for Other Entities and Trust Moneys – Special Account	1					
2025-26		294	600	(600)	-	294
2024-25		233	538	(477)	-	294
Total special accounts						
2025-26 Budget estimate		212,876	2,663,251	(2,702,935)	39,684	212,876
<i>Total special accounts</i>						
<i>2024-25 actual</i>		<i>280,668</i>	<i>2,548,300</i>	<i>(2,655,115)</i>	<i>39,023</i>	<i>212,876</i>

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

Detailed analysis of budgeted financial statements was included within pages 222-233 of the Portfolio Budget Statements 2025-26, Budget related paper No. 1.14 Social Services Portfolio.

Changes within the budgeted financial statements since the 2025-26 Budget are the result of new measures or other budget variations, which have been detailed in Table 1.3, or category reclassifications.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	3,593,092	3,502,540	2,932,767	2,916,668	2,997,846
Suppliers	1,463,823	1,770,648	1,210,818	1,125,082	1,048,389
Depreciation and amortisation	769,732	786,610	755,020	691,747	655,161
Finance costs	65,220	56,628	51,134	50,132	50,908
Write-down and impairment of assets	39,617	-	-	-	-
Other expenses	3,170	3,144	3,494	3,665	3,713
Total expenses	5,934,654	6,119,570	4,953,233	4,787,294	4,756,017
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Rendering of services	228,817	228,127	158,255	119,108	113,389
Rental income	19,096	18,274	18,286	18,598	18,973
Resources received free of charge	9,996	2,170	2,170	2,170	2,224
Other revenue	1,368	25,756	-	-	-
Total own-source revenue	259,277	274,327	178,711	139,876	134,586
Gains					
Other gains	10,940	-	-	-	-
Total gains	10,940	-	-	-	-
Total own-source income	270,217	274,327	178,711	139,876	134,586
Net cost of services					
Revenue from Government	(5,664,437)	(5,845,243)	(4,774,522)	(4,647,418)	(4,621,431)
Revenue from Government	5,379,049	5,451,376	4,378,150	4,300,115	4,316,109
Deficit attributable to the Australian Government	(285,388)	(393,867)	(396,372)	(347,303)	(305,322)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	12,719	-	-	-	-
Total other comprehensive income	12,719	-	-	-	-
Total comprehensive deficit attributable to the Australian Government	(272,669)	(393,867)	(396,372)	(347,303)	(305,322)

Table continues on next page

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

Note: Impact of net cash appropriation arrangements

	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Total comprehensive deficit					
– as per statement of Comprehensive Income	(272,669)	(393,867)	(396,372)	(347,303)	(305,322)
plus: depreciation/amortisation of assets funded through appropriations (a)	399,678	412,547	380,957	317,684	281,098
plus: depreciation/amortisation expenses for ROU assets (b)	370,054	374,063	374,063	374,063	374,063
plus: write-down and impairment of assets	39,617	–	–	–	–
less: changes in asset revaluation surplus	12,719	–	–	–	–
less: lease principal repayments	(349,723)	(361,622)	(334,928)	(329,031)	(334,490)
Net Cash Operating Surplus (c)	199,676	31,121	23,720	15,413	15,349

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No. 1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No. 1) or Bill (No. 3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
- b) Includes depreciation on Right of Use (ROU) (leased) assets, in accordance with AASB 16 Leases.
- c) 'Net Cash Operating Surplus' relates to section 74 receipts and previous Appropriation Acts 1, 3 and 5 which are used for the purchase of non-financial assets.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	22,910	22,910	22,910	22,910	22,910
Trade and other receivables	1,254,388	1,257,350	1,249,072	1,251,039	1,251,134
Total financial assets	1,277,298	1,280,260	1,271,982	1,273,949	1,274,044
Non-financial assets					
Land and buildings	2,935,271	2,591,771	2,226,254	1,849,711	1,479,624
Property, plant and equipment	411,682	367,402	389,258	399,044	387,483
Software	1,028,367	1,027,239	899,449	801,798	712,930
Other non-financial assets	178,919	178,906	178,905	178,900	178,900
Total non-financial assets	4,554,239	4,165,318	3,693,866	3,229,453	2,758,937
Total assets	5,831,537	5,445,578	4,965,848	4,503,402	4,032,981
LIABILITIES					
Payables					
Suppliers	259,351	263,632	334,457	318,965	318,431
Employee benefits	111,528	97,008	15,945	31,437	31,971
Other payables	1,160	1,146	1,145	1,144	1,145
Total payables	372,039	361,786	351,547	351,546	351,547
Interest bearing liabilities					
Leases	2,447,343	2,085,721	1,750,793	1,421,762	1,087,272
Total interest bearing liabilities	2,447,343	2,085,721	1,750,793	1,421,762	1,087,272
Provisions					
Employee provisions	875,774	888,017	889,979	891,944	892,038
Other provisions	51,486	51,486	51,486	51,486	51,486
Total provisions	927,260	939,503	941,465	943,430	943,524
Total liabilities	3,746,642	3,387,010	3,043,805	2,716,738	2,382,343
Net assets	2,084,895	2,058,568	1,922,043	1,786,664	1,650,638
EQUITY*					
Parent entity interest					
Contributed equity	4,823,663	5,191,203	5,451,053	5,662,979	5,832,276
Asset revaluation reserve	473,185	473,185	473,185	473,185	473,185
Accumulated deficit	(3,211,953)	(3,605,820)	(4,002,195)	(4,349,500)	(4,654,823)
Total parent entity interest	2,084,895	2,058,568	1,922,043	1,786,664	1,650,638
Total equity	2,084,895	2,058,568	1,922,043	1,786,664	1,650,638

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after deduction of liabilities.

**Table 3.4: Departmental statement of changes in equity – summary of movement
(Budget year 2025–26)**

	Accumulated deficit \$'000	Asset revaluation reserve \$'000	Contributed equity \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(3,211,953)	473,185	4,823,663	2,084,895
Adjusted opening balance	(3,211,953)	473,185	4,823,663	2,084,895
Comprehensive income				
Deficit for the period	(393,867)	-	-	(393,867)
Total comprehensive income	(393,867)	-	-	(393,867)
Transactions with owners				
<i>Contributions by owners</i>				
Equity injection – Appropriation	-	-	206,655	206,655
Departmental Capital Budget	-	-	160,885	160,885
Sub-total transactions with owners	-	-	367,540	367,540
Closing balance attributable to the Australian Government	(3,605,820)	473,185	5,191,203	2,058,568

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	5,866,704	5,935,159	4,710,026	4,568,640	4,569,154
Rendering of services	203,380	246,401	176,541	137,706	132,362
GST on rendering of services	3,598	2,027	1,883	1,889	1,921
Net GST received	250,204	212,560	145,175	130,898	118,857
Other (a)	66,664	25,756	-	-	-
Total cash received	6,390,550	6,421,903	5,033,625	4,839,133	4,822,294
Cash used					
Employees	3,518,495	3,504,817	3,011,868	2,899,212	2,997,218
Suppliers	1,685,004	1,978,771	1,284,880	1,271,186	1,167,477
Interest payments on lease liability	63,348	55,921	50,418	49,395	50,160
Amounts transferred to the Official Public Account	524,510	486,744	323,599	270,493	253,140
Other	9,231	3,866	4,212	4,403	4,460
Total cash used	5,800,588	6,030,119	4,674,977	4,494,689	4,472,455
Net cash from operating activities	589,962	391,784	358,648	344,444	349,839
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	664	-	-	-	-
Total cash received	664	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	629,630	397,702	283,570	227,339	184,646
Total cash used	629,630	397,702	283,570	227,339	184,646
Net cash used by investing activities	(628,966)	(397,702)	(283,570)	(227,339)	(184,646)
FINANCING ACTIVITIES					
Cash received					
Contributed equity (b)	390,333	367,540	259,850	211,926	169,297
Total cash received	390,333	367,540	259,850	211,926	169,297
Cash used					
Principal payments on lease liability	349,723	361,622	334,928	329,031	334,490
Total cash used	349,723	361,622	334,928	329,031	334,490
Net cash from/(used by) financing activities	40,610	5,918	(75,078)	(117,105)	(165,193)
Net increase in cash held	1,606	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	21,304	22,910	22,910	22,910	22,910
Cash and cash equivalents at the end of the reporting period	22,910	22,910	22,910	22,910	22,910

Prepared on Australian Accounting Standards basis.

a) Receipts for pass-through costs are estimated as net expense payments for the revised budget and forward estimate periods.

b) Cash received for contributed equity includes amounts from prior year appropriations available.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital Budget – Act No. 1 and Bill 3 (DCB)	159,277	160,885	163,313	165,527	167,479
Equity Injections – Act No. 2 and Bill 4	231,056	206,655	96,537	46,399	1,818
Total new capital appropriations	390,333	367,540	259,850	211,926	169,297
<i>Provided for:</i>					
Purchase of non-financial assets (a)	391,292	366,581	259,850	211,926	169,297
Total items	391,292	366,581	259,850	211,926	169,297
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (b)	232,015	205,696	96,537	46,399	1,818
Funded by capital appropriation – DCB	159,277	160,885	163,313	165,527	167,479
Funded internally from departmental resources (c)	238,338	31,121	23,720	15,413	15,349
TOTAL	629,630	397,702	283,570	227,339	184,646
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	629,630	397,702	283,570	227,339	184,646
Total cash used to acquire assets	629,630	397,702	283,570	227,339	184,646

Prepared on Australian Accounting Standards basis.

- a) Purchases of non-financial assets for 2024-25 of \$0.959 million, approved in the 2025-26 PEFO were appropriated in Appropriation Act (No. 2) 2025-26.
- b) Includes Appropriation Bill (No. 4) 2025-26 and previous Appropriation Acts 2, 4 and 6.
- c) The 2024-25 actual purchases are partly funded from section 74 receipts. Budget estimates are funded from section 74 receipts.

Table 3.7: Statement of departmental asset movements (Budget year 2025-26)

	Asset Category				
	Land	Buildings	Property plant and equipment	Software	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025					
Gross book value	4,290	766,425	548,624	2,433,160	3,752,499
Gross book value – ROU assets	1,249	3,832,230	144,626	-	3,978,105
Accumulated depreciation/amortisation and impairment	-	(54,569)	(213,528)	(1,404,793)	(1,672,890)
Accumulated depreciation/amortisation and impairment – ROU assets	(228)	(1,614,126)	(68,040)	-	(1,682,394)
Opening net book balance	5,311	2,929,960	411,682	1,028,367	4,375,320
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity (a)	-	-	43,336	162,360	205,696
By purchase - appropriation ordinary annual services (b)	-	103,206	12,152	45,527	160,885
By purchase - appropriation ordinary annual services - ROU assets	-	-	-	-	-
By purchase - other	-	-	31,121	-	31,121
Total additions	-	103,206	86,609	207,887	397,702
Other movements					
Depreciation/amortisation expense	-	(106,502)	(97,030)	(209,015)	(412,547)
Depreciation/amortisation on ROU assets	(43)	(340,161)	(33,859)	-	(374,063)
Total other movements	(43)	(446,663)	(130,889)	(209,015)	(786,610)
As at 30 June 2026					
Gross book value	4,290	869,631	635,233	2,641,047	4,150,201
Gross book value – ROU assets	1,249	3,832,230	144,626	-	3,978,105
Accumulated depreciation/amortisation and impairment	-	(161,071)	(310,558)	(1,613,808)	(2,085,437)
Accumulated depreciation/amortisation and impairment – ROU assets	(271)	(1,954,287)	(101,899)	-	(2,056,457)
Closing net book balance	5,268	2,586,503	367,402	1,027,239	3,986,412

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through Annual Appropriation Act (No. 2) 2025–26 and Appropriation Bill (No. 4) 2025–26, or previous Appropriation Acts 2, 4 and 6.
- b) Appropriation ordinary annual services refer to funding provided through Annual Appropriation Act (No. 1) 2025–26 and Appropriation Bill (No. 3) 2025–26, or previous Appropriation Acts 1, 3 and 5.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Child support maintenance expense	2,044,545	2,110,952	2,151,066	2,184,505	2,221,542
Write-down and impairment of assets	185,617	105,119	105,947	106,823	107,711
Total expenses administered on behalf of Government	2,230,162	2,216,071	2,257,013	2,291,328	2,329,253
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Child support maintenance revenue	2,150,406	2,204,005	2,245,042	2,279,248	2,317,138
Compensation recovery for health care services	70,987	73,259	75,090	76,892	78,815
Fees and fines	13,848	21,689	22,100	22,442	22,821
Other revenue	263	330	330	330	330
Total non-taxation revenue	2,235,504	2,299,283	2,342,562	2,378,912	2,419,104
Total own-source revenue administered on behalf of Government	2,235,504	2,299,283	2,342,562	2,378,912	2,419,104
Gains					
Other gains (a)	6,234	10,000	10,000	10,000	10,000
Total gains administered on behalf of Government	6,234	10,000	10,000	10,000	10,000
Total own-sourced income administered on behalf of Government	2,241,738	2,309,283	2,352,562	2,388,912	2,429,104
Net contribution by services	11,576	93,212	95,549	97,584	99,851
Total comprehensive income	11,576	93,212	95,549	97,584	99,851

Prepared on Australian Accounting Standards basis.

a) 'Other gains' reflects the Agency's expected reversals of child support receivables previously written down.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	212,876	212,876	212,876	212,876	212,876
Child support receivables	1,088,464	1,155,164	1,223,211	1,292,478	1,362,827
Trade and other receivables	27,561	27,658	27,711	28,041	27,770
Total financial assets	1,328,901	1,395,698	1,463,798	1,533,395	1,603,473
Total assets administered on behalf of Government	1,328,901	1,395,698	1,463,798	1,533,395	1,603,473
LIABILITIES					
Payables					
Child support and other payables	78,515	78,515	78,515	78,515	78,515
Recovery of compensation payable	11,083	11,083	11,083	11,083	11,083
Child support payments received in advance	34,052	34,052	34,052	34,052	34,052
Total payables	123,650	123,650	123,650	123,650	123,650
Provisions					
Child support provisions	1,084,752	1,149,401	1,215,178	1,281,896	1,349,657
Recovery of compensation provisions	82,423	82,423	82,423	82,423	82,423
Total provisions	1,167,175	1,231,824	1,297,601	1,364,319	1,432,080
Total liabilities administered on behalf of Government	1,290,825	1,355,474	1,421,251	1,487,969	1,555,730
Net assets	38,076	40,224	42,547	45,426	47,743

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Child support	2,025,947	2,064,675	2,103,965	2,136,288	2,172,350
Health compensation	548,211	566,502	580,634	594,541	609,377
Total cash received	2,574,158	2,631,177	2,684,599	2,730,829	2,781,727
Cash used					
Child support	2,004,791	2,047,020	2,085,979	2,118,625	2,153,781
Health compensation	572,824	493,093	505,394	517,499	530,412
Total cash used	2,577,615	2,540,113	2,591,373	2,636,124	2,684,193
Net cash from operating activities	(3,457)	91,064	93,226	94,705	97,534
Net increase in cash held	(3,457)	91,064	93,226	94,705	97,534
Cash and cash equivalents at beginning of reporting period	280,668	212,876	212,876	212,876	212,876
Cash from Official Public Account for:					
- Appropriations	40,843	41,649	42,422	43,067	43,784
Total cash from Official Public Account	40,843	41,649	42,422	43,067	43,784
Cash to Official Public Account for:					
- Appropriations	1,619	41,649	42,422	43,067	43,784
- Special accounts	89,620	51,900	53,320	54,780	56,324
- Other	13,939	39,164	39,906	39,925	41,210
Total cash to Official Public Account	105,178	132,713	135,648	137,772	141,318
Cash and cash equivalents at end of reporting period	212,876	212,876	212,876	212,876	212,876

Prepared on Australian Accounting Standards basis.

Table 3.11: Administered capital budget statement (for the period ended 30 June)

Services Australia has no budgeted capital administered on behalf of the Government.

Table 3.12: Statement of administered asset movements (Budget year 2025-26)

Services Australia has no administered non-financial asset movements.

Portfolio Glossary and Acronyms

Term	Meaning
AASB	Australian Accounting Standards Board.
ACB	Administered Capital Budget.
Accumulated Depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Additional Estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Additional Estimates Bills or Acts	These are Appropriation Bills (No. 3) and (No. 4) and a separate Bill for the Parliamentary Departments ((Parliamentary Departments) Bill (No. 2)). These Bills are introduced into Parliament after the Budget Bills.
ADF Cover	Australian Defence Force Cover Scheme.
ADF Super	Australian Defence Force Superannuation Scheme.
Administered Items	Expenses, revenues, assets or liabilities managed by entities on behalf of the Commonwealth. Entities do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.
AEC	Australian Electoral Commission.
AIDE	AI Delivery and Enablement.
AM	Member of the Order.
ANAO	Australian National Audit Office.
Annual Appropriation	Two appropriation Bills are introduced into Parliament in May and comprise the Budget. Further Bills are introduced later in the financial year as part of the Additional Estimates. Parliamentary departments have their own appropriations.
AO	Officer of the Order.
Appropriation	A law of the Australian Parliament that provides authority for Commonwealth entities to spend money from the Consolidated Revenue Fund for a particular purpose. Entities may not spend money without an appropriation authorising that expenditure and, where necessary, other legislation authorising the specified purpose.
APRA	Australian Prudential Regulation Authority.
APS	Australian Public Service.

Term	Meaning
ASIC	Australian Securities and Investment Commission.
ATSILSFF	Aboriginal and Torres Strait Islander Land and Sea Future Fund.
Capital Expenditure	Expenditure by an entity on capital projects, for example purchasing a building.
Charter of Budget Honesty Act	<i>The Charter of Budget Honesty Act 1998</i> provides a legislative framework for the conduct and reporting of fiscal policy.
COMCAR	COMCAR is part of the Department of Finance which provides high quality, secure and confidential car-with-driver and other ground transport services to the Governor-General, Prime Minister, parliamentarians, members of the Federal Judiciary and other high office holders.
CSC	Commonwealth Superannuation Corporation.
CSS	Commonwealth Superannuation Scheme.
DCAF	DisabilityCare Australia Fund.
DCB	Departmental Capital Budget.
Departmental Items	Assets, liabilities, revenues and expenses that are controlled by the entity in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.
Depreciation and Amortisation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
DFRB	Defence Forces Retirement Benefits Scheme.
DFRDB	Defence Force Retirement and Death Benefits Scheme.
DFSPB	Defence Force (Superannuation) (Productivity Benefit) Scheme.
DHA	Defence Housing Australia.
DRF	Disaster Ready Fund.
DTA	Digital Transformation Agency.
Electoral Act	<i>Commonwealth Electoral Act 1918</i> .
Equity or Net Assets	Residual interest in the assets of an entity after deduction of its liabilities.
ERC	Expenditure Review Committee.
ERF	Emergency Response Fund.

Term	Meaning
ERP	Enterprise Resource Planning.
Expense	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
Fair Value	Valuation methodology: The amount for which an asset could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder.
FBO	Final Budget Outcome.
FDF	Future Drought Fund.
FFMA	Future Fund Management Agency.
FMiAO	Future Made in Australia Office.
GST	Goods and Services Tax.
HAFF	Housing Australia Future Fund.
ICT	Information and Communication Technology.
IPEA	Independent Parliamentary Expenses Authority.
IPEA Act	<i>Independent Parliamentary Expenses Authority Act 2017.</i>
JCPAA	Joint Committee of Public Accounts and Audit.
Measure	A new policy or savings decision of the government with financial impacts.
MFS	Monthly Financial Statements.
MOP(S) Act	<i>Members of Parliament (Staff) Act 1984.</i>
MRFF	Medical Research Future Fund.
MSBS	Military Superannuation and Benefits Scheme.
MYEFO	Mid-Year Economic and Fiscal Outlook.
NDIS	National Disability Insurance Scheme.
OECD	Organisation for Economic Co-operation and Development.
Operating Result	Equals income less expense.
Outcomes	The government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community influenced by the actions of the Australian Government. Actual outcomes are the results or impacts actually achieved.

Term	Meaning
PAES	Portfolio Additional Estimates Statements.
PBS	Portfolio Budget Statements.
PEMS	Parliamentary Expenses Management System.
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013.</i>
PNG	Papua New Guinea Scheme.
Portfolio	A Minister's area of responsibility as a member of Cabinet. A portfolio consists of one or more Departments of State and a number of entities with similar general objectives and outcomes.
PSCP	Property Services Coordinated Procurement.
PSM	Public Service Medal.
PSS	Public Sector Superannuation Scheme.
PSSap	Public Sector Superannuation Scheme Accumulation Plan.
PWSS	Parliamentary Workplace Support Service.
Revenue	Total value of resources earned or received to cover the production of goods and services or increases in future economic benefits in the form of increases in assets or reductions in liabilities of an entity.
ROU	Right-of-Use assets under Australian Accounting Standard AASB 16 <i>Leases</i> .
SDO	Service Delivery Office.
Special Accounts	A type of special appropriation, limited by amount, criteria or time, which may be established under sections 78 and 80 of the PGPA Act.
Special Appropriations	Authority within an Act (other than an annual Appropriation Act) to spend money from the Consolidated Revenue Fund for particular purposes. <i>The Social Security (Administration) Act 1999</i> , for example, contains several special appropriations to make social security payments. Special appropriations support around 80% of all government expenditure each year.
WoAG	Whole of Australian Government.