

Department of Finance

Entity resources and planned performance

Department of Finance

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Department of Finance

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Department of Finance's (Finance) 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
- delivering ministerial and parliamentary services

The full suite of performance measures for our programs and related key activities is presented in the 2026–27 Portfolio Budget Statements. We continue to enhance the quality and clarity of our performance information and a comprehensive view of our performance framework— including our operating environment and approach to measuring performance— will be detailed in the 2026–27 Corporate Plan.

In the year ahead, we will continue to prioritise delivering budget updates, being stewards of the frameworks we are responsible for, and advancing the use of data and digital technologies, with a focus on artificial intelligence (AI). Concurrently, we will advance capability across the Australian Public Service (APS) in key areas including regulation and procurement, performance, accounting and financial management.

In line with our purpose, key initiatives in 2026–27 include:

- supporting the delivery of the Budget, key economic updates, and the delivery of the Australian Government’s Fiscal Strategy, including advice on expenditure across all agencies
- supporting Commonwealth entities and companies to meet the requirements and policy intent of the Resource Management Framework, including in relation to the *Public Governance, Performance and Accountability Act 2013*
- building capability across the APS in AI including supporting the safe, responsible, and coordinated adoption of AI across government
- enhancing the integrity and transparency of the Commonwealth’s procurement and grants frameworks through collaboration with Commonwealth entities, the private sector and non-government organisations
- progressing the government’s commitment to reduce APS emissions to net zero by 2030 and implementing the low emissions vehicle target for the Commonwealth fleet
- leading the development of the National Security Office Precinct, which will provide a permanent solution to the critical accommodation and capability requirements of several national security and other Commonwealth agencies
- implementing the Data and Digital Government Strategy, including through enhancing the use of data across government to improve policy advice and broadening adoption of the economy-wide Digital ID system
- delivering quality and efficient ICT services to the Commonwealth and shared services to our client agencies
- progressing regulatory reforms to improve to support regulator performance and drive modern, fit-for-purpose regulation in a digital age
- commencing the Comcover claims management transition to an APS-led model, by reducing reliance on external labour through conversion of 31 contractor roles and strengthening internal claims management capability over the next two years
- working with portfolio entities to deliver a range of quality and efficient services for parliamentarians and their staff

Further detail on our priorities for key initiatives will be outlined in the 2026–27 Corporate Plan.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Department of Finance resource statement – Budget estimates for 2026-27 as at Budget May 2026

	2025-26 <i>Estimated actual</i> \$'000	2026-27 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	85,341	80,944
Departmental appropriation (c)	590,173	602,553
s74 external revenue (d)	109,717	117,927
Departmental capital budget (e)	4,602	16,703
Annual appropriations - other services - non-operating (f)		
Prior year appropriation available (b)	3,399	3,399
Equity injection	276,385	1,072,361
Total departmental annual appropriations	<u>1,069,617</u>	<u>1,893,887</u>
Special accounts (g)		
Opening balance	2,688,124	2,750,127
Appropriation receipts (h)	552,271	1,372,325
Non-appropriation receipts	422,554	465,167
Adjustments	(34,969)	(35,807)
Total special accounts	<u>3,627,980</u>	<u>4,551,812</u>
<i>less departmental appropriations drawn from annual appropriations and credited to special accounts</i>	<u>(552,271)</u>	<u>(1,372,325)</u>
Total departmental resourcing	<u>4,145,326</u>	<u>5,073,374</u>
Administered		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	139,030	137,385
Outcome 2	10,703	10,351
Outcome 3	406,646	408,541
Administered capital budget (i)	7,314	6,350
Annual appropriations - other services - non operating (f)		
Prior year appropriations available (b)	6,449	6,449
Administered assets and liabilities	2,658,669	5,306,321
Total administered annual appropriations	<u>3,228,811</u>	<u>5,875,397</u>
Total administered special appropriations	<u>10,436,505</u>	<u>10,772,749</u>

Table continues on next page.

Table 1.1: Department of Finance resource statement – Budget estimates for 2026-27 as at Budget May 2026 (continued)

	<i>2025-26 Estimated actual \$'000</i>	2026-27 Estimate \$'000
Special accounts (g)		
Opening balance	279,201	276,359
Non-appropriation receipts	70,204,436	68,114,963
Total special accounts receipts	<u>70,483,637</u>	<u>68,391,322</u>
Total administered resourcing	84,148,953	85,039,468
Total resourcing for the Department of Finance	88,294,279	90,112,842
	<u>2025-26</u>	<u>2026-27</u>
Average staffing levels (number)	1,929	1,956

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

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

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

- a) Appropriation Bill (No. 1) 2026–2027.
- 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 departmental capital budget (DCB).
- d) Estimated External Revenue receipts under section 74 of the PGPA Act.
- e) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- f) Appropriation Bill (No. 2) 2026–2027.
- g) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to the Budget Paper No. 4 – Agency Resourcing. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- h) Amounts credited to the special accounts from Finance's annual and special appropriations.
- i) Administered capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.10 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.

Table 1.1: Department of Finance resource statement – Budget estimates for 2026-27 as at Budget May 2026 (continued)

Third party payments from and on behalf of other entities

	2025-26 <i>Estimated actual</i> \$'000	2026-27 Estimate \$'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
Payments made by other entities on behalf of Department of Finance (disclosed above)		
Attorney-General's Department		
<i>Parliamentary Business Resources Act 2017</i>	4,000	4,000
Commonwealth Superannuation Corporation		
<i>Governance of Australian Government Superannuation Schemes Act 2011</i>	1,000	1,000
<i>Same-Sex Relationships (Equal Treatment in Commonwealth Laws - General Law Reform) Act 2008</i>	78	79
<i>Superannuation Act 1922</i>	36,172	33,572
<i>Superannuation Act 1976</i>	5,117,492	5,290,657
<i>Superannuation Act 1990</i>	4,814,935	5,038,317
<i>Appropriation Act (No. 1) (a)</i>	500	500
<i>Appropriation Act (No. 1) (b)</i>	711	728
<i>Appropriation Act (No. 2) (b)</i>	1,000	1,000
Department of Employment and Workplace Relations		
<i>Parliamentary Business Resources Act 2017</i>	886	886
Department of the House of Representatives		
<i>Australian Constitution s 66</i>	5,010	5,180
<i>Parliamentary Business Resources Act 2017</i>	49,430	49,240
<i>Parliamentary Superannuation Act 2004</i>	6,430	6,656
Department of Parliamentary Services		
<i>Parliamentary Business Resources Act 2017</i>	36,625	32,049
Department of the Senate		
<i>Australian Constitution s 66</i>	1,269	1,325
<i>Parliamentary Business Resources Act 2017</i>	24,687	25,374
<i>Parliamentary Superannuation Act 2004</i>	3,229	3,279
Federal Court of Australia		
<i>Federal Circuit and Family Court of Australia Act 2021</i>	360	722
Fair Work Commission		
<i>Judges' Pensions Act 1968</i>	8,294	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 Budget measures

Budget measures in Part 1 relating to Finance are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: Department of Finance 2026-27 Budget measures

Part 1: Measures announced since the 2025-26 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measures						
Australian Naval Infrastructure Equity Injection (a)	2.1					
Administered payment		-	nfp	nfp	nfp	nfp
Boosting Productivity – Digital ID (b)	2.1					
Departmental payment		-	9,898	9,746	5,539	5,623
Boosting Productivity – Promoting Research, Development and Innovation (c)	2.1					
Departmental payment		-	100	100	-	-
Boosting Productivity – Accelerating Approvals (d)	2.1					
Departmental payment		-	100	100	-	-
Finance Portfolio – additional resourcing (e)	1.1, 2.1, 2.4					
Departmental payment		-	22,141	16,013	4,286	4,311
Home Affairs – additional resourcing (f)	2.1, 3.1					
Departmental payment		-	nfp	nfp	nfp	nfp
Ngurra Cultural Precinct (g)	2.1, 2.3					
Departmental payment		-	1,889	-	-	-
Nuclear-Powered Submarine Program – continuation of government resourcing (h)	2.10					
Departmental payment		-	2,679	2,718	-	-
Parliamentary Departments – additional resourcing (i)	2.1					
Departmental payment		-	100	100	-	-
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (j)	2.1					
Departmental payment		-	-	-	-	(17,872)
Securing the National Disability Insurance Scheme for Future Generations (k)	2.1					
Departmental payment		-	100	100	100	100
Supporting Australian Industry (l)	2.1					
Departmental payment		-	364	-	-	-
Supporting Transport Priorities (m)	2.1					
Departmental payment		-	100	100	100	-
Total payment measures						
Departmental		-	37,471	28,977	10,025	(7,838)
Administered		-	nfp	nfp	nfp	nfp
Total		-	37,471	28,977	10,025	(7,838)

Table 1.2: Department of Finance 2026-27 Budget measures (continued)

Part 1: Measures announced since the 2025-26 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)

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) The financial implications for the measure titled Australian Naval Infrastructure are not for publication (nfp). The full measure description and the reason the financial implications are nfp can be found in the Budget Paper No. 2 under the Defence portfolio.
- b) The lead entity for the measure titled Boosting Productivity – Digital ID is the Department of Finance. The full measure description and package details appear in the Budget Paper No. 2 under the Finance portfolio.
- c) The lead entity for the measure titled Boosting Productivity – Promoting Research, Development, and Innovation is the Department of Health, Disability and Ageing. The full measure description and package details appear in the Budget Paper No. 2 under the Health, Disability and Ageing portfolio.
- d) The lead entity for the measure titled Boosting Productivity – Accelerating Approvals is the Department of Climate Change, Energy, the Environment and Water. The full measure description and package details appear in the Budget Paper No. 2 under the Climate Change, Energy, the Environment and Water portfolio.
- e) The lead entity for the measure titled Finance Portfolio – additional resourcing is the Department of Finance. The full measure description and package details appear in the Budget Paper No. 2 under the Finance portfolio. Part of the total funding for this measure was reported in the 2025-26 Finance Portfolio Additional Estimates Statements.
- f) The financial implications for the measure titled Home Affairs – additional resourcing are nfp. The full measure description and the reason the financial implications are nfp can be found in the Budget Paper No. 2 under the Home Affairs portfolio.
- g) 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 Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.
- h) The lead entity for the measure titled Nuclear-Powered Submarine Program – continuation of government resourcing is the Department of Defence. The full measure description and package details appear in the Budget Paper No. 2 under the Defence portfolio.
- i) The lead entity for the measure titled Parliamentary Departments – additional resourcing is the Department of Parliamentary Services. The full measure description and package details appear in the Budget Paper No. 2 under the Parliamentary Departments.
- j) The measure titled Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension is Cross Portfolio. The full measure description and package details appear in the Budget Paper No. 2 under Cross Portfolio.
- k) The lead entity for the measure titled Securing the National Disability Insurance Scheme for Future Generations is the National Disability Insurance Agency. The full measure description and package details appear in the Budget Paper No. 2 under the Health, Disability and Ageing portfolio.
- l) The lead entity for the measure titled Supporting Australian Industry is the Department of Industry, Science and Resources. The full measure description and package details appear in the Budget Paper No. 2 under the Industry, Science and Resources portfolio.
- m) The lead entity for the measure titled Supporting Transport Priorities is the Department of Infrastructure, Transport, Regional Development, Communications, Sports and the Arts. The full measure description and package details appear in the Budget Paper No. 2 under the Infrastructure, Transport, Regional Development, Communications, Sports and the Arts portfolio.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for Finance can be found at:

<https://www.finance.gov.au/publications/corporate-plan/corporate-plan-2025-26>

The most recent annual performance statement can be found at:

<https://www.finance.gov.au/publications/annual-report/annual-report-2024-25>

2.1 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 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: Budget and Financial Management					
Departmental expenses					
Departmental appropriation (a)					
Budget Advice	66,207	70,347	72,695	73,219	76,401
Financial Reporting	35,248	36,221	37,039	37,757	35,305
Expenses not requiring appropriation in the Budget year (b)					
	16,237	15,890	15,808	15,808	15,808
Departmental total	117,692	122,458	125,542	126,784	127,514
Total expenses for program 1.1	117,692	122,458	125,542	126,784	127,514
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation (a)					
	101,455	106,568	109,734	110,976	111,706
Expenses not requiring appropriation in the Budget year (b)					
	16,237	15,890	15,808	15,808	15,808
Departmental total	117,692	122,458	125,542	126,784	127,514
Total expenses for Outcome 1	117,692	122,458	125,542	126,784	127,514
	2025-26	2026-27			
Average staffing level (number)	466	479			

a) Includes estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and resources received free of charge.

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

Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are to be provided.

Table 2.1.2: Performance measures 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.		
Program 1.1 – Budget and Financial Management This program contributes to the outcome through advising the Minister for Finance and Expenditure Review Committee (ERC) on fiscal and economic policies and related matters; supporting the Minister for Finance in meeting their financial reporting responsibilities; and supporting the delivery of the Budget.		
Key Activities	Key activity 1 – Budget and financial management. Provide policy advice on expenditure across all portfolios and deliver Budget updates, cash management and consolidated financial reporting.	
Year	Performance measures	Expected performance results
Current Year 2025–26	Budget updates and appropriation bills Budget papers, related updates (e.g. the MYEFO) and appropriation bills are accurate, delivered within the required timeframes and meet legislative obligations.	On track The expected performance results for the variance target cannot be determined until the end of the 2025–26 financial year, following publication of the Final Budget Outcome. Budget papers and related updates were produced in accordance with the timeframes and other requirements specified in the <i>Charter of Budget Honesty Act 1998</i> , and in compliance with the relevant accounting standards. The 2025–26 Appropriation Bills were prepared and introduced into Parliament in line with the Government’s expectations.

Table continues on next page.

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Budget and Financial Management		
This program contributes to the outcome through advising the Minister for Finance and Expenditure Review Committee (ERC) on fiscal and economic policies and related matters; supporting the Minister for Finance in meeting their financial reporting responsibilities; and supporting the delivery of the Budget.		
Year	Performance measures	Expected performance results
Current Year 2025–26	Financial reporting The Government’s Consolidated Financial Statements are complete, fairly presented, and finalised within the timeframes set out in the <i>Public Governance, Performance and Accountability Act 2013</i> , and the monthly statements are provided to the Minister for Finance within agreed timeframes.	On track The Consolidated Financial Statements are monitored through regular project sponsor meetings, which include representatives of the Auditor-General. The 2024–25 Consolidated Financial Statements were signed by the Minister for Finance on 23 November 2025. An unmodified audit opinion was issued by the Auditor-General on 25 November 2025. The 2025–26 monthly financial statements have been provided within agreed timeframes to the Minister for Finance.
	Cash management Commonwealth entities have access to cash within requested timeframes.	On track 100% of Commonwealth entities receiving funding for payment requests within agreed timeframes.
	Finance advice (a) Finance provides effective and timely advice and support to Commonwealth entities and companies, and Minister for Finance.	Reporting data not yet available Development of the stakeholder survey and ministerial questionnaire is underway, and on track to assess performance against this measure before the end of the performance cycle.

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Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Budget and Financial Management		
This program contributes to the outcome through advising the Minister for Finance and Expenditure Review Committee (ERC) on fiscal and economic policies and related matters; supporting the Minister for Finance in meeting their financial reporting responsibilities; and supporting the delivery of the Budget.		
Year	Performance measures	Planned performance results
Budget Year 2026–27	Budget updates and appropriation bills Budget papers, related updates (e.g. the MYEFO) and appropriation bills are accurate, delivered within the required timeframes and meet legislative obligations.	<ul style="list-style-type: none"> • Variances between estimated expenses and final outcome are within set parameters. • Budget papers and related updates meet timeframes set out in the <i>Charter of Budget Honesty Act 1998</i>. • Appropriation bills are introduced at times intended by the government.
	Financial reporting The Government’s Consolidated Financial Statements are complete, fairly presented, and finalised within the timeframes set out in the <i>Public Governance, Performance and Accountability Act 2013</i> , and the monthly statements are provided to the Minister for Finance within agreed timeframes.	<ul style="list-style-type: none"> • The Auditor-General issues an unmodified audit report on the Consolidated Financial Statements. • Monthly Financial Statements are prepared within 21 days of the end of the month, on average. • The Consolidated Financial Statements meet timeframes set out in section 48 in the <i>Public Governance, Performance and Accountability Act 2013</i>.
	Cash management Commonwealth entities have access to cash within requested timeframes.	<ul style="list-style-type: none"> • 100% of entities have access to cash within agreed timeframes.
	Finance advice (a) Finance provides effective and timely advice and support to Commonwealth entities and companies, and Minister for Finance.	<ul style="list-style-type: none"> • 75% of Stakeholders surveyed rate Finance’s advice and support highly. • The Minister for Finance, or their representative, rate Finance’s advice as effective and timely.
Forward Estimates 2027–30	As per 2026–27.	As per 2026–27.
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil		

a) The Finance advice performance measure is mapped directly to Finance’s purpose.

2.2 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

Australian Public Service Commission
Program
<ul style="list-style-type: none"> • Program 1.1 - Australian Public Service Commission
Digital Transformation Agency
Program
<ul style="list-style-type: none"> • Program 1.1 - Digital Transformation Agency
Commonwealth Superannuation Corporation
Program
<ul style="list-style-type: none"> • Program 1.1 – Superannuation Scheme Governance
Future Fund Management Agency
Programs
<ul style="list-style-type: none"> • Program 1.1 – Management of the Investment of the Future Fund • Program 1.2 – Management of the Investment of the Australian Government Investment Funds
Contribution to Outcome 2 made by linked programs
<ul style="list-style-type: none"> • The Australian Public Service Commission collaborates with Finance in the delivery of the APS AI Plan through the provision of foundational AI capability building activities, centralised workforce planning initiatives, and a structured workforce transformation approach. • 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. • Finance works with the Commonwealth Superannuation Corporation to ensure that the management of public sector superannuation is consistent with legislative obligations. • Finance works with the Future Fund Management Agency to ensure that the management of the Future Fund and the Australian Government Investment Funds is consistent with legislation and maximises returns to taxpayers.

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 2.2.1: Budgeted expenses for Outcome 2

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 2.1: Public Sector Governance					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1))					
Grant in Aid - Australian Institute of Policy and Science	46	49	50	51	52
Grant in Aid - Chifley Research Centre	294	305	313	320	328
Grant in Aid - Green Institute	105	109	111	114	117
Grant in Aid - Menzies Research Centre	294	304	312	319	328
Grant in Aid - Page Research Centre	142	148	151	155	160
Grant in Aid - Royal Humane Society of Australasia	34	35	35	36	37
Grant in Aid - RSPCA Australia Inc	46	49	50	51	52
Special accounts					
DHA Borrowings Special Account	239	239	239	239	239
Administered total	1,200	1,238	1,261	1,285	1,313
Departmental expenses					
Departmental appropriation (a)					
Financial Framework	42,132	34,851	29,242	29,408	32,280
Government Shareholder Oversight	29,287	28,042	26,294	27,056	27,954
Special Financial Claims	3,547	3,299	3,653	3,438	4,279
Regulatory Reform	20,765	29,144	28,507	28,933	12,834
Digital and Data	16,931	13,251	12,721	9,056	8,578
Expenses not requiring appropriation in the Budget year (b)					
	6,112	5,521	5,521	5,521	5,525
Departmental total	118,774	114,108	105,938	103,412	91,450
Total expenses for Program 2.1	119,974	115,346	107,199	104,697	92,763

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Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 2.2: Data Scheme					
Departmental expenses					
Departmental appropriation (a)					
Office of the National Data Commissioner	13,831	12,736	12,492	12,223	12,905
Expenses not requiring appropriation in the Budget year (b)	1,000	904	904	904	904
Departmental total	14,831	13,640	13,396	13,127	13,809
Total expenses for Program 2.2	14,831	13,640	13,396	13,127	13,809
Program 2.3: Property and Construction					
Departmental expenses					
Special accounts					
Property Special Account	230,089	226,981	232,069	243,615	242,872
Departmental total	230,089	226,981	232,069	243,615	242,872
Total expenses for Program 2.3	230,089	226,981	232,069	243,615	242,872
Program 2.4: Insurance and Risk Management					
Departmental expenses					
Special accounts					
Comcover Special Account	985,469	411,524	438,555	476,903	519,149
Departmental total	985,469	411,524	438,555	476,903	519,149
Total expenses for Program 2.4	985,469	411,524	438,555	476,903	519,149
Program 2.5: Procurement					
Departmental expenses					
Departmental appropriation (a)					
Procurement Framework	7,787	6,919	6,900	7,099	7,178
Special accounts					
Coordinated Procurement Contracting Special Account	35,987	37,417	39,180	40,316	41,170
Expenses not requiring appropriation in the Budget year (b)	557	502	502	502	502
Departmental total	44,331	44,838	46,582	47,917	48,850
Total expenses for Program 2.5	44,331	44,838	46,582	47,917	48,850
Program 2.6: Delivery of Government Technology Services					
Administered expenses					
Expenses not requiring appropriation in the Budget year (b)	3,312	3,312	3,312	3,312	3,312
Administered total	3,312	3,312	3,312	3,312	3,312
Departmental expenses					
Departmental appropriation (a)					
Technology Services	48,191	44,735	29,782	24,922	31,706
Expenses not requiring appropriation in the Budget year (b)	2,669	2,410	2,410	2,410	2,409
Departmental total	50,860	47,145	32,192	27,332	34,115
Total expenses for Program 2.6	54,172	50,457	35,504	30,644	37,427

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Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 2.7: Service Delivery Office					
Departmental expenses					
Departmental appropriation (a)					
Shared Services Transformation Program Office	5,502	1,651	1,399	1,677	1,334
Special accounts					
Service Delivery Office Special Account	32,401	46,142	39,044	39,039	37,234
Expenses not requiring appropriation in the Budget year (b)	112	101	101	101	99
Departmental total	38,015	47,894	40,544	40,817	38,667
Total expenses for Program 2.7	38,015	47,894	40,544	40,817	38,667
Program 2.8: Public Sector Superannuation					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1))					
Act of Grace	1,217	1,197	1,170	1,140	1,109
Compensation and legal expenses	500	500	500	500	500
Superannuation administration costs	8,124	8,124	8,124	8,124	8,124
Special appropriations					
<i>Federal Circuit Court of Australia Act 1999</i>	1,305	1,560	1,644	1,779	1,859
<i>Governance of Australian Government Superannuation Schemes Act 2011</i>	1,000	1,000	1,000	1,000	1,000
<i>Governor-General Act 1974</i>	965	977	974	971	12,191
<i>Judges' Pensions Act 1968</i>	115,467	119,954	125,900	126,367	129,258
<i>Parliamentary Contributory Superannuation Act 1948</i>	38,616	38,612	38,059	37,096	36,258
<i>Parliamentary Superannuation Act 2004</i>	9,581	9,935	10,303	10,684	11,079
<i>Same-Sex Relationships (Equal Treatment in Commonwealth Laws General Law Reform) Act 2008</i>	61	61	60	59	58
<i>Superannuation Act 1922</i>	11,394	11,224	10,180	9,213	8,316
<i>Superannuation Act 1976</i>	2,778,259	2,907,336	2,819,708	2,728,287	2,633,247
<i>Superannuation Act 1990</i>	6,850,806	7,251,654	7,429,592	7,523,826	7,619,963
Administered total	9,817,295	10,352,134	10,447,214	10,449,046	10,462,962
Departmental expenses					
Departmental appropriation (a)					
Public Sector Superannuation	9,888	9,031	8,882	8,883	8,627
Expenses not requiring appropriation in the Budget year (b)	666	603	603	603	602
Departmental total	10,554	9,634	9,485	9,486	9,229
Total expenses for Program 2.8	9,827,849	10,361,768	10,456,699	10,458,532	10,472,191

Table continues on next page.

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 2.9: Australian Government Investment Funds					
Administered expenses					
Special accounts					
DisabilityCare Australia Fund Special Account (c)	18,090	15,260	11,552	7,690	3,678
Medical Research Future Fund Special Account (d)	728,206	735,922	738,496	741,604	744,939
Aboriginal and Torres Strait Islander Land and Sea Future Fund Special Account (e)	67,900	70,852	73,003	74,778	76,634
Future Drought Fund Special Account (f)	103,166	93,270	101,628	83,782	88,158
Disaster Ready Fund Special Account (g)	202,894	4,096	4,308	4,522	4,746
Housing Australia Future Fund Special Account (h)	530,687	537,013	537,249	537,406	550,049
Administered total	1,650,943	1,456,413	1,466,236	1,449,782	1,468,204
Total expenses for Program 2.9	1,650,943	1,456,413	1,466,236	1,449,782	1,468,204
Program 2.10: Nuclear Powered Submarine Program Advice					
Departmental expenses					
Departmental appropriation (a) Advice	2,393	2,679	2,718	-	-
Expenses not requiring appropriation in the Budget year (b)	-	-	-	-	-
Departmental total	2,393	2,679	2,718	-	-
Total expenses for Program 2.10	2,393	2,679	2,718	-	-

Table continues on next page.

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1))	10,802	10,820	10,816	10,810	10,807
Special appropriations	9,807,454	10,342,313	10,437,420	10,439,282	10,453,229
Special Accounts	1,651,182	1,456,652	1,466,475	1,450,021	1,468,443
Expenses not requiring appropriation in the Budget year (b)	3,312	3,312	3,312	3,312	3,312
Administered total	11,472,750	11,813,097	11,918,023	11,903,425	11,935,791
Departmental expenses					
Departmental appropriation (a)	200,254	186,338	162,590	152,695	147,675
Special accounts	1,283,946	722,064	748,848	799,873	840,425
Expenses not requiring appropriation in the Budget year (b)	11,116	10,041	10,041	10,041	10,041
Departmental total	1,495,316	918,443	921,479	962,609	998,141
Total expenses for Outcome 2	12,968,066	12,731,540	12,839,502	12,866,034	12,933,932

	2025-26	2026-27
Average staffing level (number)	1,151	1,153

- a) Includes estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- b) Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses, resources received free of charge, concessional loan discount and balance sheet adjustments.
- c) More information on the DisabilityCare Australia Fund can be found in Table 2.2.1.1.
- d) More information on the Medical Research Future Fund can be found in Table 2.2.1.2.
- e) More information on the Aboriginal and Torres Strait Islander Land and Sea Future Fund can be found in Table 2.2.1.3.
- f) More information on the Future Drought Fund can be found in Table 2.2.1.4.
- g) More information on the Disaster Ready Fund can be found in Table 2.2.1.5.
- h) More information on the Housing Australia Future Fund can be found in Table 2.2.1.6.

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

Table 2.2.1.1: DisabilityCare Australia Fund – Estimates of Fund Balances

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
DisabilityCare Australia Fund (a)					
Opening balance	17,671,392	14,417,994	11,004,152	7,449,671	3,746,075
Revenue and gains					
Investment earnings and gains	764,692	601,418	457,071	304,094	146,453
Expenses					
Management fees	(18,090)	(15,260)	(11,552)	(7,690)	(3,678)
Transfers to reimburse accounts for DisabilityCare Australia expenditure (b)					
Commonwealth - equity	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(3,888,850)
Closing balance	14,417,994	11,004,152	7,449,671	3,746,075	-

- 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 transfers relate to reimbursing the Commonwealth and the States and Territories for the costs of the operations of the National Disability Insurance Scheme (NDIS).

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

Table 2.2.1.2: Medical Research Future Fund – Estimates of Fund Balances

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Medical Research Future Fund (a)					
Opening balance	24,482,557	25,532,676	26,372,584	27,287,210	28,252,110
Revenue and gains					
Investment earnings and gains	1,778,325	1,575,830	1,653,122	1,706,504	1,795,526
Expenses					
Management fees	(78,206)	(85,922)	(88,496)	(91,604)	(94,939)
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	25,532,676	26,372,584	27,287,210	28,252,110	29,302,697

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 2.2.1.3: Aboriginal and Torres Strait Islander Land and Sea Future Fund – Estimates of Fund Balances

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Aboriginal and Torres Strait Islander Land and Sea Future Fund (a)					
Opening balance	2,434,754	2,557,893	2,627,488	2,683,288	2,741,025
Revenue and gains					
Investment earnings and gains	191,039	140,447	128,803	132,515	135,557
Expenses					
Management fees	(1,481)	(2,001)	(2,048)	(2,092)	(2,137)
Transfers to portfolio special accounts for project payments					
Indigenous Land and Sea Corporation special account - expense	(66,419)	(68,851)	(70,955)	(72,686)	(74,497)
Closing balance	2,557,893	2,627,488	2,683,288	2,741,025	2,799,948

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 2.2.1.4: Future Drought Fund – Estimates of Fund Balances

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Future Drought Fund (a)					
Opening balance	5,323,221	5,639,903	5,859,385	6,047,898	6,266,109
Revenue and gains					
Investment earnings and gains	419,848	312,752	290,141	301,993	313,412
Expenses					
Management fees	(3,166)	(4,470)	(4,628)	(4,782)	(4,958)
Transfers to portfolio special accounts for project payments					
Future Drought Fund special account - expense	(100,000)	(88,800)	(97,000)	(79,000)	(83,200)
Closing balance	5,639,903	5,859,385	6,047,898	6,266,109	6,491,363

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 2.2.1.5: Disaster Ready Fund – Estimates of Fund Balances

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Disaster Ready Fund (a)					
Opening balance	4,925,855	5,112,006	5,394,324	5,659,875	5,940,611
Revenue and gains					
Investment earnings and gains	389,045	286,414	269,859	285,258	299,851
Expenses					
Management fees	(2,894)	(4,096)	(4,308)	(4,522)	(4,746)
Transfers to portfolio special accounts for project payments					
Disaster Ready Fund special account - expense	(200,000)	-	-	-	-
Closing balance	5,112,006	5,394,324	5,659,875	5,940,611	6,235,716

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 2.2.1.6: Housing Australia Future Fund – Estimates of Fund Balances

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Housing Australia Future Fund (a)					
Opening balance	10,927,451	11,270,624	11,375,701	11,420,250	11,471,084
Revenue and gains					
Investment earnings and gains	873,860	642,090	581,798	588,240	591,380
Expenses					
Management fees	(30,687)	(37,013)	(37,249)	(37,406)	(37,553)
Transfers to portfolio special accounts for project payments					
Housing Australia Fund special account - expense	(500,000)	(500,000)	(500,000)	(500,000)	(512,496)
Closing balance	11,270,624	11,375,701	11,420,250	11,471,084	11,512,415

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 2.2.2: Performance measures for Outcome 2

Table 2.2.2 details the performance measures for each program associated with Outcome 2. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are to be provided.

<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 This program contributes to the outcome through developing and maintaining the public sector resource management framework and improving the standard of governance, performance and accountability of Commonwealth entities.</p>		
<p>Key Activities</p>	<p>Key activity 2 – Resource management frameworks. Manage frameworks and policies and provide advice to support the proper use and management of public resources. Key activity 5 – Data and digital strategy. Support wider availability and use of Government data and promote digital transformation.</p>	
<p>Year</p>	<p>Performance measures</p>	<p>Expected Performance Results</p>
<p>Current Year 2025–26</p>	<p>Digital ID Finance effectively supports the implementation of Australia’s Digital ID System.</p>	<p>On track The Digital ID Program reached key milestones, including finalisation of the Digital ID Program Cost and Efficiency Analysis, regulatory amendments establishing a redress framework, and enhancements to identity verification and renter data protection through pilot initiatives.</p> <p>Governance and transparency were maintained via steering committee meetings, workshops, stakeholder engagements, and regular status reports and dashboards.</p> <p>Three Digital ID Whole of Program Monthly Status Reports and three Digital ID Performance Dashboards were produced and endorsed by the Digital ID Steering Committee, supporting oversight and transparency.</p>

Table continues on next page.

Table 2.2.2: Performance measures for Outcome 2 (continued)

<p>Program 2.1 – Public Sector Governance This program contributes to the outcome through developing and maintaining the public sector resource management framework and improving the standard of governance, performance and accountability of Commonwealth entities.</p>		
<p>Key Activities</p>	<p>Key activity 2 – Resource management frameworks. Manage frameworks and policies and provide advice to support the proper use and management of public resources. Key activity 5 – Data and digital strategy. Support wider availability and use of Government data and promote digital transformation.</p>	
<p>Year</p>	<p>Performance measures</p>	<p>Expected Performance Results</p>
<p>Current Year 2025–26</p>	<p>Finance advice (a) Finance provides effective and timely advice and support to Commonwealth entities and companies, and Finance ministers.</p>	<p>Reporting data not yet available Development of the stakeholder survey and ministerial questionnaire is underway, and on track to assess performance against this measure before the end of the performance cycle.</p>
<p>Year</p>	<p>Performance measures</p>	<p>Planned Performance Results</p>
<p>Budget Year 2026–27</p>	<p>Digital ID Finance effectively supports the implementation of Australia’s Digital ID System. Finance advice (a) Finance provides effective and timely advice and support to Commonwealth entities and companies, and Finance ministers.</p>	<p>Not applicable - No target has been set for the current year. (b)</p> <ul style="list-style-type: none"> • 75% of Stakeholders surveyed rate Finance’s advice and support highly. • The Minister for Finance, or their representative, rate Finance’s advice as effective and timely.
<p>Forward Estimates 2027–30</p>	<p>As per 2026–27.</p>	<p>As per 2026–27.</p>
<p>Material changes to Program 2.1 resulting from 2026–27 Budget Measures: Nil</p>		

- a) The Finance advice performance measure is mapped directly to Finance’s purpose.
 b) This target is being considered for publication in Finance’s 2026–27 Corporate Plan.

Table 2.2.2: Performance measures for Outcome 2 (continued)

<p>Program 2.2 – DATA Scheme This program contributes to the outcome by establishing a best practice scheme for sharing Australian Government data to deliver public benefit.</p>		
Key Activities	Key activity 5 – Data and digital strategy. Support wider availability and use of Government data and promote digital transformation.	
Year	Performance measures	Expected Performance Results
Current Year 2025–26	<p>Office of the National Data Commissioner Office of the National Data Commissioner (ONDC) activities facilitate the wider sharing of Government data.</p>	<p>Under active management One data sharing request on Dataplace that led to sharing as at 31 December 2025. The performance measure is under active management and will be reviewed following publication of the final report of the statutory review of the <i>Data Availability and Transparency Act 2022</i> and release of any Government response.</p>
Year	Performance measures (a)	Planned Performance Results (a)
Budget Year 2026–27	<p>Office of the National Data Commissioner Office of the National Data Commissioner (ONDC) activities facilitate the wider sharing of Government data.</p>	The number of data sharing requests on Dataplace that lead to sharing increases by 30% on the previous year’s target.
Forward Estimates 2027–30	As per 2026–27.	As per 2026–27.
Material changes to Program 2.2 resulting from 2026–27 Budget Measures: Nil		

a) This performance measure and target is under review and will be published in Finance’s 2026–27 Corporate Plan.

Table 2.2.2: Performance measures for Outcome 2 (continued)

<p>Program 2.3 – Property and Construction This program contributes to the outcome by providing policy advice, guidance and support on managing Commonwealth property, land and public works across the government; and managing specified major capital works projects and the government’s non-Defence property portfolio within Australia.</p>		
<p>Key Activities</p>	<p>Key activity 2 – Resource management frameworks. Manage frameworks and policies and provide advice to support the proper use and management of public resources. Key activity 3 – Commercial interests. Support the commercial interest of the Commonwealth.</p>	
<p>Year</p>	<p>Performance measures</p>	<p>Expected Performance Results</p>
<p>Current Year 2025–26</p>	<p>Commonwealth property initiatives Commonwealth property initiatives, including in relation to leasing and facilities management for non-corporate Commonwealth entities, are managed effectively.</p>	<p>On track Due to the lead-time in the availability of independently audited data, performance results for this target are reported with a one-year lag. The Property Operating Expenses independent audit results show that the aggregated Property Operating Expenses savings target has been exceeded by Property Service Providers for the 2024–25 financial year. The minimum frequency baselines for specific stakeholder engagements (meetings) have been achieved. The result for key performance indicators (which informs effectiveness of these meetings) is on track for the availability of performance information at the end of the performance period.</p>
	<p>Finance advice (a) Finance provides effective and timely advice and support to Commonwealth entities and companies, and Finance ministers.</p>	<p>Reporting data not yet available Development of the stakeholder survey and ministerial questionnaire is underway, and on track to assess performance against this measure before the end of the performance cycle.</p>

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Table 2.2.2: Performance measures for Outcome 2 (continued)

<p>Program 2.3 – Property and Construction This program contributes to the outcome by providing policy advice, guidance and support on managing Commonwealth property, land and public works across the government; and managing specified major capital works projects and the government’s non-Defence property portfolio within Australia.</p>		
<p>Key Activities</p>	<p>Key activity 2 – Resource management frameworks. Manage frameworks and policies and provide advice to support the proper use and management of public resources. Key activity 3 – Commercial interests. Support the commercial interest of the Commonwealth.</p>	
<p>Year</p>	<p>Performance measures</p>	<p>Planned Performance Results</p>
<p>Budget Year 2026–27</p>	<p>Commonwealth property initiatives Commonwealth property initiatives, including in relation to leasing and facilities management for non-corporate Commonwealth entities, are managed effectively.</p>	<ul style="list-style-type: none"> • The annual Property Operating Expenses (POE) savings target is achieved. • Engagement with stakeholders under the whole-of-Australian Government (WoAG) Property Services Coordinated Procurement Arrangements supports the effective delivery of services.
	<p>Finance advice (a) Finance provides effective and timely advice and support to Commonwealth entities and companies, and Finance ministers.</p>	<ul style="list-style-type: none"> • 75% of Stakeholders surveyed rate Finance’s advice and support highly. • The Minister for Finance, or their representative, rate Finance’s advice as effective and timely.
<p>Forward Estimates 2027–30</p>	<p>As per 2026–27.</p>	<p>As per 2026–27.</p>
<p>Material changes to Program 2.3 resulting from 2026–27 Budget Measures: Nil</p>		

a) The Finance advice performance measure is mapped directly to Finance’s purpose.

Table 2.2.2: Performance measures for Outcome 2 (continued)

<p>Program 2.4 – Insurance and Risk Management This program contributes to the outcome by providing general insurance services and promoting risk management across the Government through the Comcover Special Account.</p>		
<p>Key Activities</p>	<p>Key activity 2 – Resource management frameworks. Manage frameworks and policies and provide advice to support the proper use and management of public resources.</p> <p>Key activity 3 – Commercial interests. Support the commercial interest of the Commonwealth.</p>	
<p>Year</p>	<p>Performance measures</p>	<p>Expected Performance Results</p>
<p>Current Year 2025–26</p>	<p>Risk management The Commonwealth Risk Management Policy and supporting advice, services, education, and outreach activities promote effective risk management across the Commonwealth.</p>	<p>On track This target is not measured in this year. The Comcover Risk Management Benchmarking Survey is conducted every second year in recognition of the time it takes to enhance organisational capability and culture, and for such changes to become evident. The last survey was conducted in 2025, and the results were reported in the 2024-25 Annual Performance Statements.</p>
	<p>Comcover The Australian Government’s self-managed insurance fund, Comcover, is financially sustainable to meet an ordinary level of claims, and Comcover liability claims are managed in accordance with the model litigant obligation outlined in the <i>Legal Services Directions 2017</i>.</p>	<p>On track At the time of reporting, Comcover’s special account balance can cover at least 3 years of forecasted cash outflow, as actuarially assessed.</p> <p>At the time of reporting, Comcover’s asset to liability ratio is expected to remain within the Comcover Sufficiency Operating range for more than 2 consecutive financial years.</p> <p>No actual model litigant breaches have been identified and Comcover continues to manage its portfolio of claims in a consistent and appropriate manner.</p>
	<p>Finance advice (a) Finance provides effective and timely advice and support to Commonwealth entities and companies, and Finance ministers.</p>	<p>Reporting data not yet available Development of the stakeholder survey and ministerial questionnaire is underway, and on track to assess performance against this measure before the end of the performance cycle.</p>

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Table 2.2.2: Performance measures for Outcome 2 (continued)

Program 2.4 – Insurance and Risk Management		
This program contributes to the outcome by providing general insurance services and promoting risk management across the Government through the Comcover Special Account.		
Year	Performance measures	Planned Performance Results
Budget Year 2026–27	Risk management The Commonwealth Risk Management Policy and supporting advice, services, education, and outreach activities promote effective risk management across the Commonwealth.	Sustained or positive improvement to the risk management maturity rating across the General Government Sector.
	Comcover The Australian Government’s self-managed insurance fund, Comcover, is financially sustainable to meet an ordinary level of claims, and Comcover liability claims are managed in accordance with the model litigant obligation outlined in the <i>Legal Services Directions 2017</i> .	<ul style="list-style-type: none"> As at 30 June, Comcover’s special account balance can cover at least 3 years of forecasted cash outflow, as actuarially assessed. As at 30 June, Comcover’s asset to liability ratio is not outside the Comcover Sufficiency Operating range for more than 2 consecutive financial years. No identified breaches of the model litigant obligation under the Legal Services Directions.
	Finance advice (a) Finance provides effective and timely advice and support to Commonwealth entities and companies, and Finance ministers.	<ul style="list-style-type: none"> 75% of Stakeholders surveyed rate Finance’s advice and support highly. The Minister for Finance, or their representative, rate Finance’s advice as effective and timely. The Special Minister of State, or their representative, rate Finance’s advice as effective and timely.
Forward Estimates 2027–30	As per 2026–27.	As per 2026–27.
Material changes to Program 2.4 resulting from 2026–27 Budget Measures: Nil		

a) The Finance advice performance measure is mapped directly to Finance’s purpose.

Table 2.2.2: Performance measures for Outcome 2 (continued)

<p>Program 2.5 – Procurement This program contributes to the outcome through providing timely and relevant procurement policy advice; providing advice to the government on advertising; establishing and maintaining WoAG procurement arrangements for common goods and services.</p>		
<p>Key Activities</p>	<p>Key activity 2 – Resource management frameworks. Manage frameworks and policies and provide advice to support the proper use and management of public resources. Key activity 3 – Commercial interests. Support the commercial interest of the Commonwealth.</p>	
<p>Year</p>	<p>Performance measures</p>	<p>Expected Performance Results</p>
<p>Current Year 2025–26</p>	<p>Procurement and grants The Commonwealth Procurement Framework, including the Commonwealth Procurement Rules, and relevant systems support the proper use and management of public resources.</p>	<p>On track We have delivered 183 Commonwealth Procurement and Contract Management Training Suite sessions and 23 procurement engagement activities across the financial year against the annual target of 64 required activities. We have successfully raised 14 of the 16 reported instances of service level non-compliance from quarter 1 with the relevant suppliers in quarter 2. This equates to a result of 88% of reported non-compliance being raised with suppliers within the next quarter, exceeding the target of 85%. All non-compliance matters have subsequently been raised with suppliers. AusTender and GrantConnect were available and accessible to the public greater than 99.9% of business hours on working days, excluding scheduled outages and maintenance</p>
	<p>Finance advice (a) Finance provides effective and timely advice and support to Commonwealth entities and companies, and Finance ministers.</p>	<p>Reporting data not yet available Development of the stakeholder survey and ministerial questionnaire is underway, and on track to assess performance against this measure before the end of the performance cycle.</p>

Table continues on next page.

Table 2.2.2: Performance measures for Outcome 2 (continued)

<p>Program 2.5 – Procurement This program contributes to the outcome through providing timely and relevant procurement policy advice; providing advice to the government on advertising; establishing and maintaining WoAG procurement arrangements for common goods and services.</p>		
<p>Key Activities</p>	<p>Key activity 2 – Resource management frameworks. Manage frameworks and policies and provide advice to support the proper use and management of public resources. Key activity 3 – Commercial interests. Support the commercial interest of the Commonwealth.</p>	
<p>Year</p>	<p>Performance measures</p>	<p>Planned Performance Results</p>
<p>Budget Year 2026–27</p>	<p>Procurement and grants The Commonwealth Procurement Framework, including the Commonwealth Procurement Rules, and relevant systems support the proper use and management of public resources.</p>	<ul style="list-style-type: none"> • The Commonwealth Procurement Framework, including the Commonwealth Procurement Rules are effectively managed. • Finance effectively manages the whole-of-Australian-government coordinated procurement arrangements. • The AusTender and Grant Connect systems are available 99% of the time during business hours, excluding scheduled outages.
	<p>Finance advice (a) Finance provides effective and timely advice and support to Commonwealth entities and companies, and Finance ministers.</p>	<ul style="list-style-type: none"> • 75% of Stakeholders surveyed rate Finance’s advice and support highly. • The Minister for Finance, or their representative, rate Finance’s advice as effective and timely.
<p>Forward Estimates 2027–30</p>	<p>As per 2026–27.</p>	<p>As per 2026–27.</p>
<p>Material changes to Program 2.5 resulting from 2026–27 Budget Measures: Nil</p>		

a) The Finance advice performance measure is mapped directly to Finance’s purpose.

Table 2.2.2: Performance measures for Outcome 2 (continued)

<p>Program 2.6 – Delivery of government technology services This program contributes to the outcome through establishing, developing, and maintaining government and cross-entity ICT infrastructure, platforms, systems, and services.</p>		
Key Activity	Key activity 4 – Enabling service delivery. Provide enabling services to the Commonwealth.	
Year	Performance measures	Expected Performance Results
Current Year 2025–26	ICT Systems and services ICT systems are delivered effectively to Commonwealth entities and companies.	On track <ul style="list-style-type: none"> • Target service availability meets or exceeds 99% for the relevant systems (target 99%). (a) • Customer satisfaction meets or exceeds the target of 85% or greater for both system and vendor satisfaction. (b)
Year	Performance measures	Planned Performance Results
Budget Year 2026–27	ICT Systems and services ICT systems are delivered effectively to Commonwealth entities and companies.	<ul style="list-style-type: none"> • ICT systems are available 99% of the time, excluding scheduled outages. • Meet or exceed a customer satisfaction (CSAT) target of 85% for closed or resolved service requests or tickets.
Forward Estimates 2027–30	As per 2026–27.	As per 2026–27.
Material changes to Program 2.6 resulting from 2026–27 Budget Measures: Nil		

- a) The following systems are measured under this target: GovDNA, GovLINK redundant sites, GovCMS, MCN (National Telepresence Service), GovTEAMS OFFICIAL and Parliamentary Document Management System (PDMS).
- b) This target measures the GovCMS program only.

Table 2.2.2: Performance measures for Outcome 2 (continued)

<p>Program 2.7 – Service Delivery Office This program contributes to the outcome through providing a range of corporate services to Australian Government entities.</p>		
Key Activity	Key activity 4 – Enabling service delivery. Provide enabling services to the Commonwealth.	
Year	Performance measures	Expected Performance Results
Current Year 2025–26	<p>Shared Services Hub As a shared services hub, the Service Delivery Office (SDO) provides quality and efficient services to client entities.</p>	<p>On track</p> <ul style="list-style-type: none"> The SDO service level agreements are being met for accounts payable, accounts receivable, payroll administration and HUB (ERP technology) availability (target: 100%). More than 44,333 tickets were resolved with an average resolution time of client request of 3.67 days (target: <10 days).
Year	Performance measures	Planned Performance Results
Budget Year 2026–27	<p>Shared Services Hub As a shared services hub, the Service Delivery Office (SDO) provides quality and efficient services to client entities.</p>	<ul style="list-style-type: none"> Key metrics outlined in the service level agreements with client entities are met. The average resolution time of client requests is less than 10 business days.
Forward Estimates 2027–30	As per 2026–27.	As per 2026–27.
Material changes to Program 2.7 resulting from 2026–27 Budget Measures: Nil		

Table continues on next page.

Table 2.2.2: Performance measures for Outcome 2 (continued)

<p>Program 2.8 – Public Sector Superannuation This program contributes to the outcome through advising the government on the stability of the government’s unfunded superannuation liabilities and its associated administered expense items and superannuation arrangements for government employees. This includes the administration and management of superannuation arrangements for parliamentarians, as well as current and former governors-general, federal judges, and Federal Circuit Court Judges.</p>		
Key Activities	Key activity 2 – Resource management frameworks. Manage frameworks and policies and provide advice to support the proper use and management of public resources.	
Year	Performance measures	Expected Performance Results
Current Year 2025–26	Administration of pension schemes Pension schemes for former parliamentarians, judges and governors-general are administered in accordance with the applicable regulatory and legislative requirements.	On track <ul style="list-style-type: none"> No material compliance matters have been identified. 100% of pension payments were made on time for the period. 100% of statutory reporting obligations were met during the period.
	Finance advice (a) Finance provides effective and timely advice and support to Commonwealth entities and companies, and Finance ministers.	Reporting data not yet available Development of the stakeholder survey and ministerial questionnaire is underway, and on track to assess performance against this measure before the end of the performance cycle.
Year	Performance measures	Planned Performance Results
Budget Year 2026–27	Administration of pension schemes Pension schemes for former parliamentarians, judges and governors-general are administered in accordance with the applicable regulatory and legislative requirements.	<ul style="list-style-type: none"> No material compliance matters in relation to the operations of the pension schemes administered by Finance. 100% of pension payments made on time. 100% of statutory reporting obligations complied with.
	Finance advice (a) Finance provides effective and timely advice and support to Commonwealth entities and companies, and Finance ministers.	<ul style="list-style-type: none"> 75% of Stakeholders surveyed rate Finance’s advice and support highly. The Minister for Finance, or their representative, rate Finance’s advice as effective and timely. The Special Minister of State, or their representative, rate Finance’s advice as effective and timely.
Forward Estimates 2027–30	As per 2026–27.	As per 2026–27.
Material changes to Program 2.8 resulting from 2026–27 Budget Measures: Nil		

a) The Finance advice performance measure is mapped directly to Finance’s purpose.

Table 2.2.2: Performance measures for Outcome 2 (continued)

<p>Program 2.9 – Australian Government Investment Funds</p> <p>This program contributes to the outcome through providing advice on investment mandates and governance arrangements for the Government’s Investment Funds, to maximise the value of the funds to the government. This includes advice on credit of amounts to the Funds and debits for payments from the Funds. The Funds are:</p> <ul style="list-style-type: none"> • Future Fund • Disability Care Australia Fund • Medical Research Future Fund • Aboriginal and Torres Strait Islander Land and Sea Future Fund • Future Drought Fund • Disaster Ready Fund (formerly the Emergency Response Fund) • Housing Australia Future Fund 		
Key Activity	Key activity 3 – Commercial interests. Support the commercial interest of the Commonwealth.	
Year	Performance measures	Expected Performance Results
Current Year 2025–26	Finance advice (a) Finance provides effective and timely advice and support to Commonwealth entities and companies, and Finance ministers.	Reporting data not yet available Development of the stakeholder survey and ministerial questionnaire is underway, and on track to assess performance against this measure before the end of the performance cycle.
Year	Performance measures	Planned Performance Results
Budget Year 2026–27	Finance advice (a) Finance provides effective and timely advice and support to Commonwealth entities and companies, and Finance ministers.	<ul style="list-style-type: none"> • 75% of Stakeholders surveyed rate Finance’s advice and support highly. • The Minister for Finance, or their representative, rate Finance’s advice as effective and timely.
Forward Estimates 2027–30	As per 2026–27.	As per 2026–27.
Material changes to Program 2.9 resulting from 2026–27 Budget Measures: Nil		

a) The Finance advice performance measure is mapped directly to Finance’s purpose.

Table 2.2.2: Performance measures for Outcome 2 (continued)

Program 2.10 – Nuclear Powered Submarine Program Advice		
The Department is supporting the initial steps in Australia’s acquisition of conventionally armed, nuclear-powered submarine capability. To achieve this, the Department, in cooperation with several Commonwealth agencies, seeks to influence, support, and advise the Department of Defence, the Australian Submarine Agency (ASA) and government to ensure that program-related decisions are made in a timely and informed manner; and are consistent with legislative and regulatory requirements and meet policy objectives.		
Key Activities	Key activity 1 – Budget and financial management. Provide policy advice on expenditure across all portfolios and deliver Budget updates, cash management and consolidated financial reporting. Key activity 3 – Commercial interests. Support the commercial interest of the Commonwealth.	
Year	Performance measures	Expected Performance Results
Current Year 2025–26	Finance advice (a) Finance provides effective and timely advice and support to Commonwealth entities and companies, and Finance ministers.	Reporting data not yet available Development of the stakeholder survey and ministerial questionnaire is underway, and on track to assess performance against this measure before the end of the performance cycle.
Year	Performance measures	Planned Performance Results
Budget Year 2026–27	Finance advice (a) Finance provides effective and timely advice and support to Commonwealth entities and companies, and Finance ministers.	<ul style="list-style-type: none"> 75% of Stakeholders surveyed rate Finance’s advice and support highly. The Minister for Finance, or their representative, rate Finance’s advice as effective and timely.
Forward Estimates 2027–28	As per 2026–27.	As per 2026–27.
Material changes to Program 2.10 resulting from 2026–27 Budget Measures: Nil		

a) The Finance advice performance measure is mapped directly to Finance’s purpose.

2.3 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 2.3.1: Budgeted expenses for Outcome 3

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 3.1: Ministerial and Parliamentary Services					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1))					
Electorate and ministerial support costs	409,728	411,778	471,154	443,598	424,881
Australian Political Exchange Program	948	976	996	1,015	1,014
Australian Political Parties for Democracy Program	2,200	2,200	2,200	2,200	2,200
Special appropriations					
<i>Australian Constitution s 66 (a)</i>	5,999	5,859	5,633	5,633	5,633
<i>Parliamentary Business Resources Act 2017</i>	237,801	225,732	224,077	244,110	290,611
Expenses not requiring appropriation in the Budget year (b)	57,761	52,877	48,724	44,840	43,940
Administered total	714,437	699,422	752,784	741,396	768,279
Departmental expenses					
Departmental appropriation (c)					
Services to Senators, Members and their staff	28,352	30,697	23,803	25,035	23,846
Expenses not requiring appropriation in the Budget year (b)	4,703	4,649	4,649	4,649	4,649
Departmental total	33,055	35,346	28,452	29,684	28,495
Total expenses for Program 3.1	747,492	734,768	781,236	771,080	796,774

Table continues on next page.

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1))	412,876	414,954	474,350	446,813	428,095
Special appropriations	243,800	231,591	229,710	249,743	296,244
Expenses not requiring appropriation in the Budget year (b)	57,761	52,877	48,724	44,840	43,940
Administered total	714,437	699,422	752,784	741,396	768,279
Departmental expenses					
Departmental appropriation (c)	28,352	30,697	23,803	25,035	23,846
Expenses not requiring appropriation in the Budget year (b)	4,703	4,649	4,649	4,649	4,649
Departmental total	33,055	35,346	28,452	29,684	28,495
Total expenses for Outcome 3	747,492	734,768	781,236	771,080	796,774
	2025-26	2026-27			
Average staffing level (number)	312	324			

a) Estimates for this item are subject to the *Ministers of State Regulation 2012*.

b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and resources received free of charge.

c) Includes estimated expenses incurred in relation to 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 2.3.2: Performance measures for Outcome 3

Table 2.3.2 details the performance measures for each program associated with Outcome 3. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are to be provided.

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 This program contributes to the outcome through the provision of advice on, access to, and payment of Parliamentary and post-Parliamentary, work expenses, allowances and entitlements and targeted programs.		
Key Activity	Key activity 6 – Ministerial and Parliamentary Services. Provide a range of services to parliamentarians, their employees and others as determined by the Australian Government to assist them in undertaking their duties.	
Year	Performance measures	Expected Performance Results
Current Year 2025–26	Ministerial and parliamentary services Finance provides quality and efficient services to parliamentarians, their employees and others as required by the Australian Government.	On track Ministerial and Parliamentary Services Division is on track for 2 of the 4 performance targets, with 2 under active management. <ul style="list-style-type: none"> 99.89% of payroll payments were made accurately and on time (target: 100%). 97.95% of expense payments were made accurately and on time (target: 100%). All 5 projects to establish or relocate electoral offices were delivered in accordance with the <i>National construction code including Disability (Access to Premises – Buildings) Standards 2010</i> and National fit-out guidelines, including any physical security requirements. 99.8% of COMCAR reservations were completed without service failure (target: 99%).
	Ministerial and parliamentary systems Relevant systems are available to support Finance to provide services to parliamentarians, their employees and others as required by the Australian Government.	On track The COMCAR Automated Resource System (CARS) and Parliamentary Expense Management System (PEMS) were available 100% of the time, excluding scheduled outages (target: 99%).
	Finance advice (a) Finance provides effective and timely advice and support to Commonwealth entities and companies, and Finance ministers.	Reporting data not yet available Development of the ministerial questionnaire (for the Special Minister of State) is underway, and on track to assess performance against this measure before the end of the performance cycle.

Table continues on next page.

Table 2.3.2: Performance measures for Outcome 3 (continued)

Program 3.1 – Ministerial and Parliamentary Services		
This program contributes to the outcome through the provision of advice on, access to, and payment of Parliamentary and post-Parliamentary, work expenses, allowances and entitlements and targeted programs.		
Year	Performance measures (b)	Planned Performance Results
Budget Year 2026–27	Ministerial and parliamentary services Finance provides quality and efficient services to parliamentarians, their employees and others as required by the Australian Government.	<ul style="list-style-type: none"> • 100% of payroll payments are made accurately and on time. • 100% of expense payments are made accurately and on time. • All projects to establish or relocate permanent offices are delivered in accordance with the: <ul style="list-style-type: none"> - National construction code including <i>Disability (Access to Premises – Buildings) Standards 2010</i>, and - National fit-out guidelines, including any physical security requirements. • 99% of COMCAR reservations are completed without service failure.
	Ministerial and parliamentary systems Relevant systems are available to support Finance to provide services to parliamentarians, their employees and others as required by the Australian Government.	<ul style="list-style-type: none"> • The COMCAR Automated Resource System (CARS) is available 99% of the time, excluding scheduled outages. • The Parliamentary Expenses Management Systems (PEMS) is available 99% of the time, excluding scheduled outages.
	Finance advice (a) Finance provides effective and timely advice and support to Commonwealth entities and companies, and Finance ministers.	<ul style="list-style-type: none"> • The Special Minister of State, or their representative, rate Finance’s advice as effective and timely.
Forward Estimates 2027–30	As per 2026–27.	As per 2026–27.
Material changes to Program 3.1 resulting from 2026–27 Budget Measures: Nil		

- a) The Finance advice measure is mapped directly to Finance’s purpose.
- b) This performance measure and targets are under review due to the machinery of government changes following the passage of subsequent amendments to the *Parliamentary Business Resources Legislation Amendment (Review and Implementation and Other Measures) Act 2024*. Performance measures and targets will be published in Finance’s 2026-27 Corporate Plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026-27 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

There are no material differences between the entity resourcing and the financial statements.

3.1.2 Explanatory notes and analysis of budgeted financial statements

An analysis of the department's budgeted financial statements, which consists of the budgeted departmental statements and administered schedules, is provided below.

Budgeted departmental comprehensive income statement

The department is budgeting a surplus in 2026-27 and across the forward estimates after adjusting for depreciation expenses, driven by rental returns on the Government's non-Defence property portfolio.

Budget departmental balance sheet

The department is in a sound financial position and has sufficient cash reserves to fund provisions and payables as they fall due, with budgeted net assets in 2026-27 of \$4,028 million. The department's budgeted assets in 2026-27 comprises of \$2,596 million of cash and cash equivalents, and \$4,191 million in non-financial assets, largely relating to the Government's non-Defence property portfolio.

Schedule of budgeted income and expenses administered on behalf of Government

Budgeted expenses administered on behalf of government will increase from \$12,187.2 million in 2025-26 to \$12,512.5 million in 2026-27. The increase reflects the increased payments in 2026-27 for the Government's civilian superannuation schemes.

3.2 Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	269,084	280,757	273,018	266,628	261,509
Suppliers	224,029	245,023	212,373	205,098	202,224
Depreciation and amortisation (a)	128,379	136,245	148,639	167,118	167,118
Finance costs	7,144	6,944	6,728	6,728	6,728
Write-down and impairment of assets	35,559	-	-	-	-
Insurance Claims	970,656	395,406	422,085	459,999	502,051
Other expenses	8,718	8,904	9,099	9,304	9,519
Total expenses	1,643,569	1,073,279	1,071,942	1,114,875	1,149,149
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	356,865	361,378	373,375	386,698	400,545
Interest	181	2,479	8,374	14,876	21,055
Rental Income	80,230	85,652	88,418	90,524	83,410
Sublease Income	481	481	481	481	481
Other	620	620	620	620	620
Total own-source revenue	438,377	450,610	471,268	493,199	506,111
Gains					
Other	1,426	1,426	1,431	1,431	1,436
Total gains	1,426	1,426	1,431	1,431	1,436
Total own-source income	439,803	452,036	472,699	494,630	507,547
Net (cost of)/contribution by services	(1,203,766)	(621,243)	(599,243)	(620,245)	(641,602)
Revenue from Government	590,173	602,553	573,180	557,568	541,438
Surplus/(deficit) before income tax	(613,593)	(18,690)	(26,063)	(62,677)	(100,164)
Income tax expense	2,494	2,968	3,531	4,202	5,001
Surplus/(deficit) attributable to the Australian Government	(616,087)	(21,658)	(29,594)	(66,879)	(105,165)

Table continues on next page.

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(616,087)	(21,658)	(29,594)	(66,879)	(105,165)
Total comprehensive income/(loss) attributable to the Australian Government	(616,087)	(21,658)	(29,594)	(66,879)	(105,165)

Note: Impact of net cash appropriation arrangements

	2025-26 Actual \$'000	2026-27 Revised budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(616,087)	(21,658)	(29,594)	(66,879)	(105,165)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	109,532	117,398	129,792	148,271	148,271
plus: depreciation/amortisation expenses for ROU assets (b)	18,847	18,847	18,847	18,847	18,847
less: lease principal repayments (b)	11,303	12,136	13,008	8,800	14,264
Net Cash Operating Surplus/(Deficit)	(499,011)	102,451	106,037	91,439	47,689

Prepared on Australian Accounting Standards basis.

- a) From 2010-11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- b) Applies to Right of Use (ROU) assets under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents (a)	2,778,071	2,595,590	2,474,629	2,284,065	2,235,822
Trade and other receivables	94,098	86,767	73,097	77,961	77,964
Loans	12,370	95,977	209,671	303,209	368,466
Other financial assets	4,052	4,052	4,052	4,052	4,052
Total financial assets	2,888,591	2,782,386	2,761,449	2,669,287	2,686,304
Non-financial assets					
Land and buildings (b)	2,683,145	3,225,676	3,888,490	4,014,668	3,929,104
Property, plant and equipment	25,902	36,170	42,832	43,824	44,837
Investment property (b)	801,565	801,565	801,565	801,565	801,565
Intangibles	109,368	116,663	130,554	137,517	142,532
Other non-financial assets	10,559	10,559	10,559	10,559	10,559
Total non-financial assets	3,630,539	4,190,633	4,874,000	5,008,133	4,928,597
Total assets	6,519,130	6,973,019	7,635,449	7,677,420	7,614,901
LIABILITIES					
Payables					
Suppliers	81,428	100,781	116,010	102,669	86,821
Return of equity	33,112	35,807	37,807	39,807	41,807
Other payables	63,640	67,268	72,601	42,625	32,651
Total payables	178,180	203,856	226,418	185,101	161,279
Interest bearing liabilities					
Leases	303,550	291,991	279,560	266,337	252,650
Total interest bearing liabilities	303,550	291,991	279,560	266,337	252,650
Provisions					
Employee provisions	82,631	82,931	83,106	83,206	83,256
Outstanding insurance claims	2,954,795	2,364,889	2,287,469	2,239,408	2,347,149
Other provisions	1,393	1,393	1,393	1,393	1,393
Total provisions	3,038,819	2,449,213	2,371,968	2,324,007	2,431,798
Total liabilities	3,520,549	2,945,060	2,877,946	2,775,445	2,845,727
Net assets	2,998,581	4,027,959	4,757,503	4,901,975	4,769,174
EQUITY*					
Parent entity interest					
Contributed equity	4,036,340	5,089,597	5,856,309	6,080,792	6,074,791
Reserves	423,423	423,423	423,423	423,423	423,423
Retained surplus (accumulated deficit)	(1,461,182)	(1,485,061)	(1,522,229)	(1,602,240)	(1,729,040)
Total parent entity interest	2,998,581	4,027,959	4,757,503	4,901,975	4,769,174
Total equity	2,998,581	4,027,959	4,757,503	4,901,975	4,769,174

Prepared on Australian Accounting Standards basis

*Equity is the residual interest in assets after 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 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2026-27)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	(1,461,182)	423,423	4,036,340	2,998,581
Adjusted opening balance	(1,461,182)	423,423	4,036,340	2,998,581
Comprehensive income				
Surplus/(deficit) for the period	(21,658)	-	-	(21,658)
Total comprehensive income	(21,658)	-	-	(21,658)
Transactions with owners				
Distributions to owners				
Returns of capital:				
Distribution of equity (a)	-	-	(35,807)	(35,807)
Other	(2,221)	-	-	(2,221)
Contributions by owners				
Equity injection - Appropriation	-	-	1,072,361	1,072,361
Departmental Capital Budget (DCB)	-	-	16,703	16,703
Sub-total transactions with owners	(2,221)	-	1,053,257	1,051,036
Estimated closing balance as at 30 June 2027	(1,485,061)	423,423	5,089,597	4,027,959
Closing balance attributable to the Australian Government	(1,485,061)	423,423	5,089,597	4,027,959

Prepared on Australian Accounting Standards basis.

a) Distribution of Equity is from the Property Special Account.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	604,104	609,887	586,853	555,682	541,438
Sale of goods and rendering of services	210,998	207,500	226,538	182,878	196,455
Interest	181	2,479	8,374	14,876	21,055
Insurance premiums	227,164	240,008	252,171	264,821	277,978
Other	1,977	620	620	620	620
Total cash received	1,044,424	1,060,494	1,074,556	1,018,877	1,037,546
Cash used					
Employees	271,129	280,816	267,797	266,504	261,433
Suppliers	203,850	197,596	168,837	185,516	189,666
Interest payments on lease liability	7,145	6,944	6,728	6,728	6,728
Insurance claims	363,983	990,312	504,505	513,060	399,310
Other	25,863	28,956	19,165	19,998	26,490
Total cash used	871,970	1,504,624	967,032	991,806	883,627
Net cash from/(used by) operating activities	172,454	(444,130)	107,524	27,071	153,919
INVESTING ACTIVITIES					
Cash received					
Loan Repayments	405	6,588	24,281	44,437	72,718
Total cash received	405	6,588	24,281	44,437	72,718
Cash used					
Purchase of property, plant, and equipment and intangibles	292,848	696,339	775,823	172,022	74,477
Advances and loans made	12,775	90,195	137,975	137,975	137,975
Total cash used	305,623	786,534	913,798	309,997	212,452
Net cash from/(used by) investing activities	(305,218)	(779,946)	(889,517)	(265,560)	(139,734)

Table continues on next page.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June) (continued)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity (a)	267,049	1,089,064	717,421	112,664	13,278
Total cash received	267,049	1,089,064	717,421	112,664	13,278
Cash used					
Principal payments on lease liability	11,303	12,136	13,008	13,800	14,264
Other	39,514	35,333	43,381	50,939	61,442
Total cash used	50,817	47,469	56,389	64,739	75,706
Net cash from/(used by) financing activities	216,232	1,041,595	661,032	47,925	(62,428)
Net increase/(decrease) in cash held	83,468	(182,481)	(120,961)	(190,564)	(48,243)
Cash and cash equivalents at the beginning of the reporting period	2,694,603	2,778,071	2,595,590	2,474,629	2,284,065
Cash and cash equivalents at the end of the reporting period	2,778,071	2,595,590	2,474,629	2,284,065	2,235,822

Prepared on Australian Accounting Standards basis.

- a) In 2025-26, there is a \$6.5 million variance between the cashflow and the Departmental Capital Budget Statement due to the appropriation of Bill 2 funds to replenish the cash reserves utilised by the department in the absence of a Bill 6 in 2024-25.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	4,602	16,703	14,334	9,423	9,544
Equity injections - Bill 2	276,385	1,072,361	703,129	104,329	3,733
Total new capital appropriations	280,987	1,089,064	717,463	113,752	13,277
Provided for:					
<i>Purchase of non-financial assets</i>	280,987	629,163	717,463	113,752	13,277
<i>Other Items</i>	-	459,901	-	-	-
Total Items	280,987	1,089,064	717,463	113,752	13,277
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	238,033	618,959	703,129	104,329	3,733
Funded by capital appropriation - (DCB) (b)	4,602	16,703	14,334	9,423	9,544
Funded internally from departmental resources (c)	50,213	60,677	58,360	58,270	61,200
TOTAL	292,848	696,339	775,823	172,022	74,477
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	292,848	696,339	775,823	172,022	74,477
Total cash used to acquire assets	292,848	696,339	775,823	172,022	74,477

Prepared on Australian Accounting Standards basis.

- a) Includes both current Appropriation Bill (No. 2) and prior year Appropriation Act No. 2/4/6.
- b) Includes purchases from current and previous years' DCB.
- c) Includes prior year unspent capital funding and the following s74 external receipts:
 - sponsorship, subsidy, gifts or similar contribution;
 - internally developed assets; and
 - proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2026-27)

	Land	Buildings	Other property, plant & equipment	Investment property	Computer software and intangibles	Total
	\$'000	\$'000	\$'000		\$'000	\$'000
As at 1 July 2026						
Gross book value	545,174	2,010,433	32,744	801,565	262,317	3,652,233
Gross book value - ROU	-	349,739	5,032	-	-	354,771
Accumulated depreciation/ amortisation and impairment	-	(106,596)	(7,702)	-	(152,949)	(267,247)
Accumulated depreciation/ amortisation and impairment - ROU assets	-	(115,605)	(4,172)	-	-	(119,777)
Opening net book balance	545,174	2,137,971	25,902	801,565	109,368	3,619,980
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity (a)	-	670,581	10,969	-	14,212	695,762
By purchase - appropriation ordinary annual services - ROU assets (b)	-	-	577	-	-	577
Total additions	-	670,581	11,546	-	14,212	696,339
Other movements						
Depreciation/amortisation	-	(109,780)	(701)	-	(6,917)	(117,398)
Depreciation/amortisation on ROU assets	-	(18,270)	(577)	-	-	(18,847)
Other	-	-	-	-	-	-
Total other movements	-	(128,050)	(1,278)	-	(6,917)	(136,245)
As at 30 June 2027						
Gross book value	545,174	2,681,014	43,713	801,565	276,529	4,347,995
Gross book value - ROU	-	349,739	5,609	-	-	355,348
Accumulated depreciation/ amortisation and impairment	-	(216,376)	(8,403)	-	(159,866)	(384,645)
Accumulated depreciation/ amortisation and impairment - ROU assets	-	(133,875)	(4,749)	-	-	(138,624)
Closing net book balance	545,174	2,680,502	36,170	801,565	116,663	4,180,074

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2026–2027.
- b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026–2027 for depreciation/amortisation expenses, DCBs or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	501,327	498,882	546,320	521,104	533,104
Suppliers	148,679	141,788	151,624	169,870	185,103
Superannuation	9,806,393	10,341,252	10,436,360	10,438,223	10,452,171
Distributions from investment funds (a)	1,516,419	1,307,651	1,317,955	1,301,686	1,320,193
Grants	3,163	3,199	3,222	3,248	3,274
Depreciation and amortisation (b)	61,073	56,189	52,036	48,152	47,252
Finance costs	8,888	8,093	8,334	7,798	8,350
Investment fund fees	134,524	148,762	148,281	148,096	148,011
Other expenses	6,721	6,703	6,675	6,644	6,612
Total expenses administered on behalf of Government	12,187,187	12,512,519	12,670,807	12,644,821	12,704,070
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Sale of goods and rendering of services	5,987	3,466	3,523	3,585	3,623
Interest and dividends	1,361,761	1,531,636	1,495,785	1,473,829	1,457,476
Superannuation contributions (c)	1,085,775	960,124	895,679	831,378	767,708
Other revenue	12,930	12,545	12,108	11,662	11,281
Total non-taxation revenue	2,466,453	2,507,771	2,407,095	2,320,454	2,240,088
Total own-source revenue administered on behalf of Government	2,466,453	2,507,771	2,407,095	2,320,454	2,240,088
Gains					
Investment Funds	3,140,710	2,253,177	2,151,806	2,126,685	2,118,771
Other Gains	4,684	4,359	4,394	4,434	4,459
Total gains administered on behalf of Government	3,145,394	2,257,536	2,156,200	2,131,119	2,123,230
Total own-source income administered on behalf of Government	5,611,847	4,765,307	4,563,295	4,451,573	4,363,318
Net (cost of)/contribution by services	6,575,340	7,747,212	8,107,512	8,193,248	8,340,752
Surplus/(deficit) before income tax	(6,575,340)	(7,747,212)	(8,107,512)	(8,193,248)	(8,340,752)
Surplus/(deficit) after income tax	(6,575,340)	(7,747,212)	(8,107,512)	(8,193,248)	(8,340,752)
OTHER COMPREHENSIVE INCOME					
Items not subject of subsequent reclassification to net cost of services					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(6,575,340)	(7,747,212)	(8,107,512)	(8,193,248)	(8,340,752)

Prepared on Australian Accounting Standards basis.

- 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 2.2.1.1 to 2.2.1.6.
- 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 administered capital budget (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.
- Principally Commonwealth Superannuation Scheme (CSS) and Public Sector Superannuation Scheme (PSS) notional employer superannuation contributions.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents (a)	948,140	920,568	967,559	1,007,889	1,036,797
Loans	1,960,928	4,921,645	4,911,807	4,903,377	4,746,768
Trade and other receivables	5,517	5,517	5,517	5,517	5,517
Investments (b)	69,155,822	69,659,556	69,373,677	69,045,852	68,340,978
Other financial assets	107,889	107,889	108,069	108,190	108,400
Total financial assets	72,178,296	75,615,175	75,366,629	75,070,825	74,238,460
Non-financial assets					
Land and buildings	434,905	398,524	420,518	418,345	426,256
Property, plant and equipment	178,378	183,985	199,960	212,988	220,105
Intangibles	60	574	1,088	1,602	2,116
Other non-financial assets	7,113	7,113	7,113	7,113	7,113
Total non-financial assets	620,456	590,196	628,679	640,048	655,590
Total assets administered on behalf of Government	72,798,752	76,205,371	75,995,308	75,710,873	74,894,050
LIABILITIES					
Payables					
Suppliers	68,741	68,620	71,185	72,546	73,181
Other payables	2,390,291	2,390,291	2,390,291	2,390,291	2,390,291
Total payables	2,459,032	2,458,911	2,461,476	2,462,837	2,463,472
Interest bearing liabilities					
Leases	329,657	293,191	309,796	309,097	318,398
Other	663,392	663,392	663,392	663,392	663,392
Total interest bearing liabilities	993,049	956,583	973,188	972,489	981,790
Provisions					
Employee provisions (c)	290,473	290,880	285,470	296,477	300,498
Superannuation	173,034,055	176,396,211	179,950,417	182,135,642	184,014,512
Other provisions	17,646	17,097	16,500	15,851	15,147
Total provisions	173,342,174	176,704,188	180,252,387	182,447,970	184,330,157
Total liabilities administered on behalf of Government	176,794,255	180,119,682	183,687,051	185,883,296	187,775,419
Net assets/(liabilities)	(103,995,503)	(103,914,311)	(107,691,743)	(110,172,423)	(112,881,369)

Prepared on Australian Accounting Standards basis.

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

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	5,987	3,466	3,523	3,585	3,623
Interest and dividends (a)	2,552,200	2,611,550	2,457,966	2,383,844	2,326,816
Superannuation contributions - employers (b)	1,085,775	960,124	895,679	831,378	767,708
Superannuation funds contributions - members (c)	5,058,569	3,282,742	3,739,963	2,740,038	2,802,173
Other	87,784	226,805	268,925	284,030	296,191
Total cash received	8,790,315	7,084,687	7,366,056	6,242,875	6,196,511
Cash used					
Grants	3,163	3,199	3,222	3,248	3,274
Suppliers	278,519	286,191	301,282	307,240	328,805
Distributions from the Investment Funds (d)	1,516,419	1,307,651	1,317,955	1,301,686	1,320,193
Employees (e)	501,327	498,882	546,320	521,104	533,104
Superannuation payments (f)	10,096,975	10,494,694	10,854,455	11,223,859	11,603,305
Interest payments on lease liability	8,888	8,093	7,334	6,598	6,598
Other	7,231	7,249	7,269	7,291	7,312
Total cash used	12,412,522	12,605,959	13,037,837	13,371,026	13,802,591
Net cash from/(used by) operating activities	(3,622,207)	(5,521,272)	(5,671,781)	(7,128,151)	(7,606,080)
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of investments	5,650,943	5,456,413	5,466,236	5,449,782	5,357,054
Repayments of advances and loans	12,847	13,106	12,624	10,770	158,568
Total cash received	5,663,790	5,469,519	5,478,860	5,460,552	5,515,622
Cash used					
Purchase of property, plant, equipment and intangibles	67,366	25,548	35,546	36,678	24,432
Advances and loans made	1,475,000	2,970,600	-	-	-
Investments	2,552,200	2,611,550	2,457,966	2,383,844	2,326,816
Other	1,205,334	2,401,195	1,799,570	1,803,350	1,370,000
Total cash used	5,299,900	8,008,893	4,293,082	4,223,872	3,721,248
Net cash from/(used by) investing activities	363,890	(2,539,374)	1,185,778	1,236,680	1,794,374

Table continues on next page.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June) (continued)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Other	2,672,246	5,312,671	1,808,344	1,812,900	1,379,752
Total cash received	2,672,246	5,312,671	1,808,344	1,812,900	1,379,752
Cash used					
Distributions from the Investment Funds (d)	4,000,000	4,000,000	4,000,000	4,000,000	3,888,850
Interest payments on lease liability	39,455	35,671	32,635	29,964	29,964
Total cash used	4,039,455	4,035,671	4,032,635	4,029,964	3,918,814
Net cash from/(used by) financing activities	(1,367,209)	1,277,000	(2,224,291)	(2,217,064)	(2,539,062)
Net increase/ (decrease) in cash held	(4,625,526)	(6,783,646)	(6,710,294)	(8,108,535)	(8,350,768)
Cash and cash equivalents at beginning of reporting period	1,081,908	948,140	920,568	967,559	1,007,889
Cash from Official Public Account for:					
- Appropriations	10,850,259	11,203,803	11,630,258	11,973,325	12,362,559
Total cash from Official Public Account	10,850,259	11,203,803	11,630,258	11,973,325	12,362,559
Cash to Official Public Account for:					
- Appropriations	(6,358,501)	(4,447,729)	(4,872,973)	(3,824,460)	(3,982,883)
Total cash to Official Public Account	(6,358,501)	(4,447,729)	(4,872,973)	(3,824,460)	(3,982,883)
Cash and cash equivalents at end of reporting period	948,140	920,568	967,559	1,007,889	1,036,797

Prepared on Australian Accounting Standards basis.

- Estimates include interest earnings for the Australian Government Investment Funds. For more detail on the interest estimates for each fund, refer to Tables 2.2.1.1 to 2.2.1.6.
- Primarily represents the CSS and PSS notional employer contributions.
- Primarily represents offsets from the CSS and PSS funds and return of overpaid benefits.
- Distributions from the Investment funds represents estimates of cash payments from the Funds to other entities and the Consolidated Revenue Fund.
- Represents expenditure on staff employed under the *Members of Parliament (Staff) Act 1984*.
- Expenditure associated with unfunded liabilities for the government's civilian superannuation schemes.

Table 3.10: Schedule of administered capital budget statement (for the period ended 30 June)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (ACB)	7,314	6,350	5,885	6,010	6,148
Administered assets and liabilities - Bill 2	2,658,669	5,306,321	1,804,706	1,806,890	1,373,604
Total new capital appropriations	2,665,983	5,312,671	1,810,591	1,812,900	1,379,752
Provided for:					
<i>Purchase of non-financial assets</i>	9,649	10,476	10,021	8,550	8,752
<i>Other Items</i>	2,656,334	5,302,195	1,800,570	1,804,350	1,371,000
Total Items	2,665,983	5,312,671	1,810,591	1,812,900	1,379,752
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	3,863	2,947	4,136	2,540	2,604
Funded by capital appropriations - ACB (b)	12,049	6,350	5,885	6,010	6,148
Funded by special appropriations	51,454	16,251	25,527	28,126	21,222
TOTAL	67,366	25,548	35,548	36,676	29,974
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	67,366	25,548	35,548	36,676	29,974
Total cash used to acquire assets	67,366	25,548	35,548	36,676	29,974

Prepared on Australian Accounting Standards basis.

- a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.
b) Includes purchases from current and previous years' ACBs.

Table 3.11: Statement of administered asset movements (Budget year 2026-27)

	Buildings	Other property, plant & equipment	Computer software and Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 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 assets	(309,654)	(18,203)	-	(327,857)
Opening net book balance	434,905	178,378	60	613,343
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	6,350	-	-	6,350
By purchase - appropriation equity - ROU assets	-	384	-	384
By purchase - other	7,730	10,891	577	19,198
Total additions	14,080	11,275	577	25,932
Other movements				
Depreciation/amortisation expense	(13,069)	(4,351)	(63)	(17,483)
Depreciation/amortisation on ROU assets	(37,389)	(1,317)	-	(38,706)
From disposal of entities or operations (including restructuring) (b)	(3)	-	-	(3)
Total other movements	(50,461)	(5,668)	(63)	(56,192)
As at 30 June 2027				
Gross book value	208,166	201,155	1,103	410,424
Gross book value - ROU assets	605,259	20,553	-	625,812
Accumulated depreciation/amortisation and impairment	(67,858)	(18,203)	(529)	(86,590)
Accumulated depreciation/amortisation and impairment - ROU assets	(347,043)	(19,520)	-	(366,563)
Closing net book balance	398,524	183,985	574	583,083

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026–2027 for depreciation/amortisation expenses, ACBs or other operational expenses.
- b) Net proceeds may be returned to the Official Public Account.