

Parliamentary Workplace Support Service

**Entity resources and planned
performance**

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Parliamentary Workplace Support Service

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Parliamentary Workplace Support Service (PWSS) was established as an independent statutory agency on 1 October 2023 through the *Parliamentary Workplace Support Service Act 2023 (PWSS Act)*. The Independent Standards Commission came into effect on 14 October 2024, established via an amendment to the *PWSS Act*.

The purpose of the PWSS is to build and maintain a safe, respectful and inclusive parliamentary workplace through human resources advice, training and professional development, work health and safety advice, and trauma-informed complaint resolution and counselling.

The purpose of the Independent Parliamentary Standards Commission (IPSC) is to investigate complaints and referrals regarding the conduct of parliamentarians, their staff and other people who work in Commonwealth Parliamentary Workplaces (CPWs).

We will undertake the following key activities to support the achievement of our purposes:

- deliver a human resources service for parliamentarians and their staff and provide a support service for all who work in CPWs.
- provide an independent workplace investigation framework for CPW participants.

Our key activities are supported by a range of performance measures demonstrating the achievement of our purposes.

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 1' 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: Parliamentary Workplace Support Service resource statement – Budget estimates for 2026-27 as at Budget May 2026

	<i>2025-26 Estimated actual \$'000</i>	<i>2026-27 Estimate \$'000</i>
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	18,112	18,112
Departmental appropriation (b)	17,057	17,489
Departmental capital budget (c)	103	105
Total departmental annual appropriations	<u>35,272</u>	<u>35,706</u>
Total departmental resourcing	35,272	35,706
Administered		
Annual appropriations - ordinary annual services (a)		
Outcome 1	13,098	13,340
Total administered annual appropriations	<u>13,098</u>	<u>13,340</u>
Total administered resourcing	13,098	13,340
Total resourcing for Parliamentary Workplace Support Service	48,370	49,046
	<u>2025-26</u>	<u>2026-27</u>
Average staffing level (number)	67	72

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) 2026-27.
- b) Excludes departmental capital budget (DCB).
- c) 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'.

1.3 Budget measures

Budget measures in Part 1 relating to Parliamentary Workplace Support Service are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Parliamentary Workplace Support Service 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					
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (a)					
Departmental payment 1.1	-	-	-	-	(907)
Departmental payment 1.2	-	-	-	-	(144)
Total payment measures					
Departmental	-	-	-	-	(1,051)
Total	-	-	-	-	(1,051)

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 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.

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 PWSS can be found at:

<https://www.pwss.gov.au/resources/pwss-corporate-plan-2025-29>.

The most recent annual performance statement can be found at:

<https://www.pwss.gov.au/resources/pwss-annual-report-2024-2025>.

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: 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: Parliamentary Workplace Support Service					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1))	13,098	13,340	14,873	13,644	13,777
Administered total	13,098	13,340	14,873	13,644	13,777
Departmental expenses					
Departmental appropriation	14,675	15,203	15,281	15,391	15,386
Expenses not requiring appropriation in the Budget year (a)	220	220	220	220	220
Departmental total	14,895	15,423	15,501	15,611	15,606
Total expenses for program 1.1	27,993	28,763	30,374	29,255	29,383
Program 1.2: Independent Parliamentary Standards Commission					
Departmental expenses					
Departmental appropriation	2,382	2,286	2,410	2,426	2,425
Departmental total	2,382	2,286	2,410	2,426	2,425
Total expenses for program 1.2	2,382	2,286	2,410	2,426	2,425
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1))	13,098	13,340	14,873	13,644	13,777
Administered total	13,098	13,340	14,873	13,644	13,777
Departmental expenses					
Departmental appropriation	17,057	17,489	17,691	17,817	17,811
Expenses not requiring appropriation in the Budget year (a)	220	220	220	220	220
Departmental total	17,277	17,709	17,911	18,037	18,031
Total expenses for Outcome 1	30,375	31,049	32,784	31,681	31,808
	2025-26	2026-27			
Average staffing level (number)	67	72			

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

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

Performance measures for Outcome 1

Table 2.1.2 and Table 2.1.3 detail 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 Commonwealth Parliamentary Workplace Participants to build and maintain safe and respectful workplaces, including by supporting positive cultural change and providing human resource functions to parliamentarians and their staff.		
Program 1.1 Parliamentary Workplace Support Service The PWSS is an independent statutory authority established to support safe and respectful workplaces for parliamentarians, their employees and other Commonwealth parliamentary workplace participants.		
Key activities (a)	Deliver a human resources service for parliamentarians and their staff and provide a support service for all who work in Commonwealth parliamentary workplaces.	
Year	Performance measures	Expected performance results
Current Year 2025–26	Customer satisfaction	On track This is a new measure for 2025-26. The first parliamentary workplace survey has been conducted and we are on track to assess the performance against this measure before the end of the performance cycle.
	Publish the Commonwealth Parliamentary Workplace Culture and Performance Report.	On track This is a new measure for 2025-26. The first parliamentary workplace culture and performance report has been drafted and we are on track to assess the performance against this measure before the end of the performance cycle.
Year	Performance measures	Planned performance results
Budget Year 2026–27	Customer satisfaction	Meet or exceed baseline established in 2025-26.
	Publish the Commonwealth Parliamentary Workplace Culture and Performance Report.	Report by end of quarter 3.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Programs resulting from 2026–27 Budget Measures: Nil		

Table 2.1.2: Performance measures for Outcome 1 (continued)

Outcome 1 – Support Commonwealth Parliamentary Workplace Participants to build and maintain safe and respectful workplaces, including by supporting positive cultural change and providing human resource functions to parliamentarians and their staff.		
Program 1.2. Independent Parliamentary Standards Commission The IPSC is a body established to enforce the parliamentary Codes of Conduct by receiving complaints, undertaking investigations, making findings and recommending and applying sanctions.		
Key activities (a)	Provide an independent workplace investigation framework for Commonwealth parliamentary workplace participants.	
Year	Performance measures	Expected performance results
Current Year 2025–26	Average time for an investigating Commissioner to make a decision on how to proceed with a matter.	On track This is a new measure for 2025-26. We are on track to assess the performance against this measure before the end of the performance period.
	Average duration of investigations.	On track This is a new measure for 2025-26. We are on track to assess the performance against this measure before the end of the performance period.
Year	Performance measures (b)	Planned performance results
Budget Year 2026–27	Average time for an investigating Commissioner to make a decision on how to proceed with a matter	Meet or exceed baseline established in 2025-26.
	Average duration of investigations.	Meet or exceed baseline established in 2025-26.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Programs resulting from 2026–27 Budget Measures: Nil		

- a) Refers to updated key activities that will be reflected in the 2026–27 corporate plan.
- b) The IPSC will continue to undertake an assessment and assurance of non-financial performance measures, and additional or amended performance measures will be developed and reported through future Portfolio Budget Statement and Corporate Plan as the operations of the entity continue to mature.

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

The entity resource statement (Table 1.1) provides a consolidated view of all the resources available to the PWSS in 2026-27. This includes appropriation receivable that is yet to be drawn to cover payables and provisions on the balance sheet. The comprehensive income statement (Table 3.1) shows the operating appropriation provided in 2025-26.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental

PWSS is budgeting for a break-even result for 2026-27 and across the forward estimates. Budgeted revenue from Government and expenses for PWSS remains consistent with estimates provided in the 2025-26 Portfolio Additional Estimates Statements.

Administered

The administered supplier expenses reflect expenses associated with supporting staff engaged under the *Members of Parliament (Staff) Act 1984* (MoP(S) Act) and subsequent provisions available to these staff under the Enterprise Agreement. Budgeted expenses remain consistent with the estimates provided in the 2025-26 Portfolio Additional Estimates Statements.

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	8,837	9,662	9,946	11,025	11,036
Suppliers	8,220	7,827	7,745	6,792	6,775
Total expenses	17,057	17,489	17,691	17,817	17,811
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Total own-source revenue	-	-	-	-	-
Gains					
Total gains	-	-	-	-	-
Total own-source income	-	-	-	-	-
Net (cost of)/contribution by services	(17,057)	(17,489)	(17,691)	(17,817)	(17,811)
Revenue from Government	17,057	17,489	17,691	17,817	17,811
Surplus/(deficit) attributable to the Australian Government	-	-	-	-	-
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	-	-	-	-	-

Note: Impact of net cash appropriation arrangements

	2025-26 Estimated actual \$'000	2026-27 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	-	-	-	-	-
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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	61	61	61	61	61
Trade and other receivables	18,155	18,155	18,155	18,155	18,155
Total financial assets	18,216	18,216	18,216	18,216	18,216
Non-financial assets					
Land and buildings	4,217	4,217	4,217	4,217	4,217
Property, plant and equipment	305	410	519	631	745
Other non-financial assets	14	14	14	14	14
Total non-financial assets	4,536	4,641	4,750	4,862	4,976
Total assets	22,752	22,857	22,966	23,078	23,192
LIABILITIES					
Payables					
Suppliers	65	65	65	65	65
Other payables	256	256	256	256	256
Total payables	321	321	321	321	321
Interest bearing liabilities					
Leases	1,947	1,947	1,947	1,947	1,947
Total interest bearing liabilities	1,947	1,947	1,947	1,947	1,947
Provisions					
Employee provisions	2,630	2,630	2,630	2,630	2,630
Total provisions	2,630	2,630	2,630	2,630	2,630
Total liabilities	4,898	4,898	4,898	4,898	4,898
Net assets	17,854	17,959	18,068	18,180	18,294
EQUITY*					
Parent entity interest					
Contributed equity	3,609	3,714	3,823	3,935	4,049
Retained surplus (accumulated deficit)	14,245	14,245	14,245	14,245	14,245
Total parent entity interest	17,854	17,959	18,068	18,180	18,294
Total equity	17,854	17,959	18,068	18,180	18,294

Prepared on an Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2026-27)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	14,245	-	3,609	17,854
Adjusted opening balance	14,245	-	3,609	17,854
Comprehensive income				
Total comprehensive income	-	-	-	-
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	105	105
Sub-total transactions with owners	-	-	105	105
Estimated closing balance as at 30 June 2027	14,245	-	3,714	17,959
Closing balance attributable to the Australian Government	14,245	-	3,714	17,959

Prepared on Australian Accounting Standards basis.

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	17,057	17,489	17,691	17,817	17,811
Total cash received	17,057	17,489	17,691	17,817	17,811
Cash used					
Employees	8,837	9,662	9,946	11,025	11,036
Suppliers	8,220	7,827	7,745	6,792	6,775
Total cash used	17,057	17,489	17,691	17,817	17,811
Net cash from/(used by) operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	103	105	109	112	114
Total cash used	103	105	109	112	114
Net cash from/(used by) investing activities	(103)	(105)	(109)	(112)	(114)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	103	105	109	112	114
Total cash received	103	105	109	112	114
Net cash from/(used by) financing activities	103	105	109	112	114
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	61	61	61	61	61
Cash and cash equivalents at the end of the reporting period	61	61	61	61	61

Prepared on Australian Accounting Standards basis.

Table 3.5: 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)	103	105	109	112	114
Total new capital appropriations	103	105	109	112	114
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	103	105	109	112	114
Total items	103	105	109	112	114
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	103	105	109	112	114
TOTAL	103	105	109	112	114
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total cash used to acquire assets	103	105	109	112	114

Prepared on Australian Accounting Standards basis.

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

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

	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000
As at 1 July 2026			
Gross book value	2,287	308	2,595
Gross book value - ROU assets	2,032	-	2,032
Accumulated depreciation/ amortisation and impairment	-	(3)	(3)
Accumulated depreciation/amortisation and impairment - ROU assets	(102)	-	(102)
Opening net book balance	4,217	305	4,522
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase - appropriation ordinary annual services (a)	-	105	105
Total additions	-	105	105
As at 30 June 2027			
Gross book value	2,287	413	2,700
Gross book value - ROU assets	2,032	-	2,032
Accumulated depreciation/ amortisation and impairment	-	(3)	(3)
Accumulated depreciation/amortisation and impairment - ROU assets	(102)	-	(102)
Closing net book balance	4,217	410	4,627

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, 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	2,189	2,237	2,293	2,381	2,379
Suppliers	10,909	11,103	12,580	11,263	11,398
Total expenses administered on behalf of Government	13,098	13,340	14,873	13,644	13,777
Net (cost of)/contribution by services	13,098	13,340	14,873	13,644	13,777
OTHER COMPREHENSIVE INCOME					
Items not subject of subsequent reclassification to net cost of services					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(13,098)	(13,340)	(14,873)	(13,644)	(13,777)

Prepared on Australian Accounting Standards basis.

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					
Trade and other receivables	30	30	30	30	30
Total financial assets	30	30	30	30	30
Total assets administered on behalf of Government	30	30	30	30	30
LIABILITIES					
Payables					
Suppliers	509	509	509	509	509
Other Payables	56	56	56	56	56
Total payables	565	565	565	565	565
Provisions					
Employee provisions	279	279	279	279	279
Total provisions	279	279	279	279	279
Total liabilities administered on behalf of Government	844	844	844	844	844
Net assets/(liabilities)	(814)	(814)	(814)	(814)	(814)

Prepared on Australian Accounting Standards basis.

Table 3.9: 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 used					
Suppliers	10,909	11,103	12,580	11,263	11,398
Employees	2,189	2,237	2,293	2,381	2,379
Total cash used	13,098	13,340	14,873	13,644	13,777
Net cash from/(used by) operating activities	(13,098)	(13,340)	(14,873)	(13,644)	(13,777)
Net increase/(decrease) in cash held	(13,098)	(13,340)	(14,873)	(13,644)	(13,777)
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:					
- Appropriations	13,098	13,340	14,873	13,644	13,777
Total cash from Official Public Account	13,098	13,340	14,873	13,644	13,777
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

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

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