

OFFICIAL



Australian Government
Department of Finance

EM 2025/XX – Attachment E: Guide to
Preparing the 2025-26 Portfolio Additional
Estimates Statements

XX December 2025

OFFICIAL

Contents

1. Abbreviations	5
2. 2025-26 Portfolio Additional Estimates Statements general guidance	6
2.1 The purpose of the Portfolio Additional Estimates Statements	6
2.2 Clear read principle	6
2.3 Who should produce a PAES	7
2.4 The structure of the 2025-26 PAES	8
2.5 Machinery of Government changes	9
2.5.1 Portfolio Overview	9
2.5.2 Strategic Direction Statement	9
2.5.3 Entity resource statement (Table 1.1)	9
2.5.4 Outcome information	10
2.5.5 Budgeted financial statements	11
2.5.6 Subsequent MoG changes following the PAES	11
2.6 Program and outcome changes	11
2.7 Planned information flow between Statements	11
2.8 Structure and presentation of information	12
2.9 Relationship between the PAES and Appropriation Bills	12
2.10 Sourcing information	13
2.11 Clearance process	13
2.12 Issuing a corrigendum (correction)/addendum	14
3. Publication requirements	15
3.1 Security requirements	15
3.2 Portfolio responsibilities	16
3.3 Which printer to use and printing specifications	16
3.3.1 Paper specifications	16
3.3.2 Printer	16
3.4 Classification	17
3.5 Digital Tabling via the Online Tabled Documents portal	17
3.6 Hard copy PAES delivery to the Senate and Finance	17
3.7 Number of books	19
3.7.1 Further distribution	21
3.8 Protected-rated email/CabNet requirements	21
3.9 Online publication	21
3.9.1 Publishing the PAES on the internet	21
3.9.2 Data and digital government strategy and publication on data.gov.au	22
3.9.3 Checklist for preparing files for online publication on data.gov.au	24

3.10	Use of ISBN/ISSN number	24
4.	Portfolio overview	24
4.1	Portfolio structure and outcomes	25
5.	Entity outcomes and planned performance	26
5.1	Section 1: Entity overview and resources	26
5.2	Strategic direction statement	26
5.3	Entity resource statement – Table 1.1	27
5.3.1	Prior year annual appropriation balances	28
5.4	Entity measures – Table 1.2	33
5.4.1	Basis for reporting measures	34
5.4.2	MYEFO measures	34
5.4.3	Amounts in the contingency reserve	34
5.4.4	Decisions taken but not yet announced	34
5.4.5	Measures with financials that are ‘not for publication’ in the measure table	35
5.4.6	Measures with indicative costs	35
5.4.7	Post MYEFO measures	36
5.5	Additional estimates and other variations since the 2025-26 Budget	36
5.5.1	Reporting of Measure earmarked as ‘not for publication’ in the additional estimates and other variations table	37
5.6	Breakdown of additional estimates by Appropriation Bills	37
5.6.1	The ‘Reduced Estimates’ column and s51 Withholdings	38
6.	Part 2: Entity outcomes and planned performance	38
6.1	Performance information	38
6.2	Finance Secretary’s Direction	38
6.3	Presentation of performance information	39
6.4	Budgeted expenses for outcomes – Table 2.X.1	39
6.4.1	Minimum reporting requirements	39
6.4.2	Interest and depreciation of Right-of-Use assets reported as part of departmental appropriation expenses	41
6.4.3	Program components	42
7.	Part 3: Special account flows and budgeted financial statements	43
7.1	Special account flows and balances	44
7.2	Budgeted financial statements	45
8.	Contacts	46
8.1	Department of Finance	46
8.2	Treasury	47
8.3	CanPrint	47

8.4	Senate Table Office	47
Appendix 1:		48
9.	Sources of information – Table 1.1 Entity Resource Statement	48
9.1.1	Majority of reports	48
9.1.2	Prior year appropriation, Actual available appropriation and Estimate as at Budget 2025-26	48
10.	Sources of information - Table 2.X.1 Budgeted expenses for outcomes	49
11.	Sources of information - Tables 3.X Special account flows and budgeted financial statements	49

1. Abbreviations

AEs	Additional Estimates
AAU	Agency Advice Units (within Finance)
AFM	Advance to the Finance Minister
ASL	Average Staffing Level
CBMS	Central Budget Management System
CCE	Corporate Commonwealth Entity under the <i>Public Governance, Performance, and Accountability Act 2013</i>
CM	Cash Management (module of CBMS) (was ACM previously)
Corporate Entity	Corporate Commonwealth Entity or Commonwealth Company under the <i>Public Governance, Performance, and Accountability Act 2013</i> .
DM	Decision Making (module of CBMS)
FMIS	Financial Management Information System (entity's own system)
GGs	General Government Sector
MoG	Machinery of Government
MYEFO	Mid-Year Economic and Fiscal Outlook
NCE	Non-Corporate Commonwealth Entity under the <i>Public Governance, Performance, and Accountability Act 2013</i>
PAES	Portfolio Additional Estimates Statements
PBF	Public Budget Formulation (module of CBMS)
PB Statements	Portfolio Budget Statements
PEFO	Pre-election Economic and Fiscal Outlook
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
Pre-ERC	Pre-Expenditure Review Committee
PSAES	Portfolio Supplementary Additional Estimates Statements
ROU Asset	Right-of-Use Asset

2. 2025-26 Portfolio Additional Estimates Statements general guidance

2.1 The purpose of the Portfolio Additional Estimates Statements

The 2025-26 Portfolio Additional Estimates Statements (PAES) provide information to Parliament and other users on updated entity revenue and expenditure estimates for the 2025-26 budget year and reflect changes since the Budget. The PAES should be considered a supplement to the Portfolio Budget Statements (PB Statements), explaining subsequent changes to Budget estimates as they appear in the 2025-26 Additional Estimates (AEs) Appropriation Bills (Appropriation Bill (No. 3) 2025-2026, Appropriation Bill (No. 4) 2025-2026 and Appropriation (Parliamentary Departments) Bill (No. 2) 2025-2026).

PAES also inform Senators, Members of Parliament and the public of changes in the proposed allocation of resources to entities within each portfolio.

PAES must contain sufficient information, explanation and justification to enable Parliament to understand the purpose of each item in the 2025-26 AEs Appropriation Bills.

PAES perform a legal function under the *Acts Interpretation Act 1901* as relevant documents to aid the interpretation of the 2025-26 AEs Appropriation Bills.

The PAES show how the 2025-26 AEs Appropriation Bills relate to entities' outcomes and programs. PAES should be reported at an appropriate level, with regards to materiality as well as parliamentary and public interest.

It is important for entities to report new outcomes or changes to the wording of existing outcome statements as approved by the Minister for Finance (Finance Minister). Performance information should only be provided in PAES where government decisions made after Budget create the need to establish a new program or results in a material change to an existing program.

Where Machinery of Government (MoG) changes have occurred since the Budget and the entity is required to produce a PAES, the entity must report these changes in their PAES.

2.2 Clear read principle

There must be a clear linkage (a clear read) from the Appropriation Bills and PB Statements to the PAES and ultimately to the entity's annual report. All financial and non-financial performance information projected in the PB Statements and PAES will need to be reported in that entity's annual report.

The 2025-26 PAES covers the revised budget year (2025-26) and the forward estimates years (2026-27 to 2028-29).

Major changes to entity estimates since the release of the PB Statements should be explained in the PAES. However, unnecessary duplication between the PB Statements and the PAES should be avoided. The PAES provides an update and thus does not need to repeat information made available through the PB

Statements, with the exception of the *portfolio structures & outcomes* diagram in the *portfolio overview* section.

For example, it is unnecessary to include a detailed whole of year Strategic Directions Statement if the statement included in the PB Statement remains valid. However, if changes have occurred and the entity has shifted focus, such as entities affected by MoG changes, a description of the changes and an explanation as to why those changes have occurred should be included in the PAES.

2.3 Who should produce a PAES

All Commonwealth entities that receive an appropriation (whether directly or through a portfolio department) through an Appropriation Bill are required to produce a PAES Statement (or a chapter in a PAES Statement).

This will include non-corporate Commonwealth entities (NCEs) who receive approval to reclassify their appropriations in the current financial year, including but not limited to between ordinary annual services departmental operating and departmental capital budget (or vice versa), and they are to receive their revised funding through the 2025-26 AEs Appropriations Bills.

For more information on reclassifications, please refer to *EM 2023/27 Reclassifying Between Ordinary Annual Services Departmental Operating and Capital Expenditure*.

For NCEs*, where an entity has new savings measures in 2025-26, it is recommended these are implemented as reductions to the entity's existing appropriations (with a section 51 withholding request form submitted), with any new payment measures in 2025-26 to be appropriated through the 2025-26 AEs Appropriation Bills. As the entity will be receiving additional appropriations in the 2025-26 AEs Appropriation Bills, they will be required to prepare a PAES chapter.

** Section 51 withholdings do not apply to corporate Commonwealth entities, Commonwealth companies, the parliamentary departments, the ANAO, the High Court of Australia, or other non-corporate Commonwealth entities that have a provision in their enabling legislation which requires the payment of appropriated amounts to the entity. Where possible, future appropriations of the same type should be reduced instead for such entities.*

In some instances, a non-Budget appropriated entity may be required by their Portfolio Minister to produce PB Statement chapters where there is greater scrutiny on its operations or Budget and forward estimates.

If there are additional appropriations for some entities within a portfolio, but not others, then only the entities receiving additional appropriations should prepare a PAES chapter.

Entities required to prepare a PAES should reflect any changes to:

- annual appropriations that are affected by a measure and
- their special appropriations where they are also affected by a measure and
- movements or amendments to appropriations, functions, estimates and/or outcomes due to MoG changes.

2.4 The structure of the 2025-26 PAES

The 2025-26 PAES will have the following structure:

Letter of transmittal

User guide to the Portfolio Additional Estimates Statements

- User guide
- Structure of the portfolio additional estimates statements

Portfolio overview

- Ministers and portfolio responsibilities
- Portfolio structure and outcomes

Entity additional estimates statement

- Section One: Entity overview and resources
 - Strategic direction statement
 - Entity resource statement
 - Entity measures
 - Additional estimates, resourcing and variations to outcomes
 - Breakdown of additional estimates by appropriation bill
- Section Two: Revisions to outcomes and planned performance
 - Changes to entity outcome and program structures (where applicable)
 - Budgeted expenses and performance for outcome X
 - Linked programs
 - Budgeted expenses for Outcome X
 - Program components of Outcome X (where applicable)
 - Performance measure for Outcome X
- Section Three: Special account flows and budgeted financial statements
 - Special account flows and balances
 - Budgeted financial statements

Portfolio glossary (optional)

Index

2.5 Machinery of Government changes

Transfers of annual appropriations under section 75 of the *Public Governance, Performance, and Accountability Act 2013* (PGPA Act) as a result of MoG changes must be reported in the PB Statements and/or PAES.

PGPA Act Section 75 appropriation transfers made due to MoG changes must be reported in the PAES statements.

Affected entities should use explanatory footnotes to provide more detail and context wherever MoG changes apply.

Where entities are still awaiting the Finance delegate's sign off on the section 75 transfers at the time the PAES statements are being finalised, a note is to be included in their PAES Statements advising that further details of MoG changes will be reported in the next budget statement (i.e. PB Statement).

Further information can be found in the [MoG Changes Guide](#), available on Finance's website. The MoG Changes Guide is published jointly by the Australian Public Service Commission and the Department of Finance and provides practical guidance to entities to support the implementation of MoG changes. Finance's [Accounting for machinery of government changes](#) (RMG 118) and [Reporting requirements following machinery of government changes](#) (RMG 119) provides additional guidance on accounting and reporting requirements for MoG changes.

When preparing their PAES chapter, entities may need to reflect MoG changes in a number of sections. Some of these are described in more detail here.

2.5.1 Portfolio Overview

This section is the introduction to the portfolio and provides an overview to the reader. Therefore any changes due to administrative arrangement orders resulting in the portfolio receiving or losing any functions are to be highlighted in this section.

2.5.2 Strategic Direction Statement

Similar to the portfolio overview section, if a MoG change results in changes to the strategic direction of the portfolio, as a result of losing or gaining certain function(s), the key changes to the strategic direction of the entity will need to be highlighted here.

2.5.3 Entity resource statement (Table 1.1)

The entity resource statement should explain by way of a footnote for each affected entity the resourcing impact of functions that are received and/or transferred, and from/to which entity it was transferred.

The third party payments section should also reflect functions transferred between portfolios. Entities should include a footnote describing the changes and the amounts transferred.

Receiving entities

Receiving entities are entities that receive functions under a MoG change.

- The **Total estimate at Additional Estimates 2025-26** column should reflect all the resources available to an entity, **including** resourcing for those functions it has gained:
 - where MoG changes have occurred partway through a financial year, the receiving entity should only show those resources available from the MoG change date of effect onwards and
 - entities should include a footnote to Table 1.1 detailing the effects of the MoG changes.

Transferring entities

Transferring entities are entities that transfer functions to another under a MoG change.

- The **Total estimate at Additional Estimates 2025-26** column should reflect all the resources available to an entity, **excluding** those functions it has transferred:
 - where MoG changes have occurred partway through a financial year, the transferring entity only shows those resources available up to the MoG change date of effect, and
 - entities should include a footnote to Table 1.1 detailing the effects of the MoG changes.

2.5.4 Outcome information

Entities should describe any changes to their outcome and/or program structures as a result of MoG changes in Section 2 of their PAES, including information on functions/entities transferred and to/from whom.

- Outcome statements presented must be those approved by the Finance Minister (or their delegate), and program names/structures presented must be those approved by the Department of Finance as reported in the Central Budget Management System (CBMS).
 - An optional template for showing outcome and program changes is included in the *Table 2 optional* tab of the Excel Tables workbook (available from CBMS User Reference Material in CBMS). Entities may choose to show outcome and program changes in an alternative table or pictorial format – the presentation chosen will depend on the scope of the changes.
- Previous year actuals figures reported in Tables 2.X.1 (expenses by outcomes and programs) should match expense figures captured in CBMS.
 - Receiving entities are not required to report prior year actuals (i.e. 2024-25) for functions received in the current financial year (i.e. 2025-26) – they should include a reference to the transferring entity's annual report and/or PB Statement.
 - Transferring entities should show prior year actuals (i.e. 2024-25) for functions transferred in the current financial year (i.e. 2025-26) or describe where such information can be found, for example, in the entity's annual report. Further guidance for reporting MoG changes in financial statements can be found by referring to Finance's Resource Management Guides (RMGs) [*Accounting for machinery of government changes*](#) (RMG 118) and [*Reporting requirements following machinery of government changes*](#) (RMG 119).

2.5.5 Budgeted financial statements

Entities' financial statements should reflect the financial impact of functions / activities / programs transferred:

- receiving entities should report the financial impact of the MoG changes from the agreed date of transfer onwards
- transferring entities should report the financial impact of the MoG changes up to the agreed date of transfer.

2.5.6 Subsequent MoG changes following the PAES

MoG changes can be announced at any time. Occasionally, this may occur after the preparation of the Appropriation Bills has commenced or the PAES have been completed but not yet tabled in Parliament.

If there is insufficient time to incorporate the changes, they should be explained in the next budget statement and in the entity's annual report.

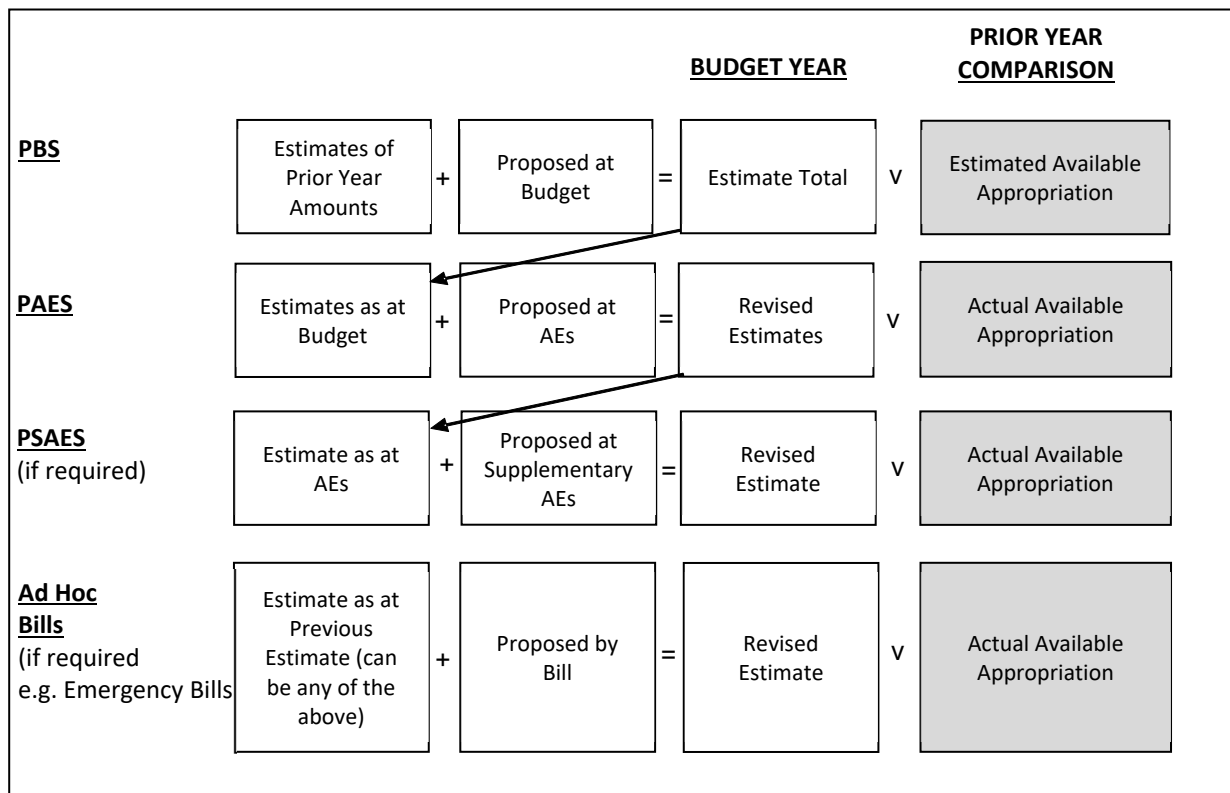
2.6 Program and outcome changes

Changes to outcomes and programs cannot be reflected in the PAES until the requisite approval from Finance and/or the Finance Minister has been received.

For information on changing programs and/or outcomes, please refer to the latest EM on changes to outcome statements and the CBMS reference data set.

2.7 Planned information flow between Statements

The diagram below illustrates the flow of resources through the budget year as shown in publications supporting the various Appropriation Bills:



2.8 Structure and presentation of information

To ensure that the PAES are clear and concise, entities should only include information that has changed, varied or relates to new measures since the 2025-26 Budget.

Prior to producing the document, entities should review their PB Statements and decide what changes have occurred, and what information needs to be included or explained to Parliament in the PAES. This should result in a streamlined and concise document using information to best explain the entity's variations, measures and changes to its outcomes and performance since the entity last reported to the Parliament.

In addition to this guide, entities can refer to the [guide to preparing the 2025-26 PB Statements available from Finance's website](#). This will ensure consistency of approach between the two documents and reinforce the underlying rationale of the PB Statements.

2.9 Relationship between the PAES and Appropriation Bills

Appropriation figures included in the PAES are derived from the statutory and operational reports available from CBMS and must match those included in the Appropriation Bills to be introduced into the House of Representatives.

PAES, like the PB Statements, are declared by the Appropriation Acts to be 'relevant documents' for the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*. The PAES provide additional explanation of the Appropriation Bills and as a result, must be consistent with the Bills, which once passed by Parliament, become law as Appropriation Acts.

Should a discrepancy occur between the PAES and the Appropriation Acts, the Appropriation Acts are definitive. PAES are not authoritative; they explain and provide detail to the Parliament and other users on the appropriations sought and entities' planned performance.

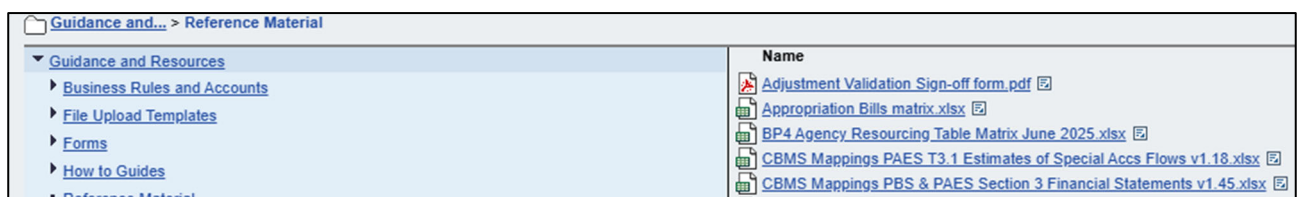
2.10 Sourcing information

The financial information reported in an entity's PAES **must match** with the figures in CBMS. CBMS is the central source of budget information and is the basis of whole-of-government budgets, the Appropriation Bills, consolidated financial statements and Budget Papers No. 1 to 4 (at the Budget round). As such, all appropriation figures **must** be sourced from CBMS to ensure consistency between the PAES, the Appropriation Bills and the Budget Papers.

Guidance on sourcing information from CBMS and generating the reports required to produce the 2025-26 PAES can be found under CBMS Guidance and Resources link located on CBMS:

[User Support](#) → [Guidance and Resources](#) → [Reference Material](#) → [Mappings PAES T3.1 Estimates of Special Accs Flows v1.18](#)

[User Support](#) → [Guidance and Resources](#) → [Reference Material](#) → [Mappings PBS & PAES Section 3 Financial Statements v1.45](#)



An entity's Financial Management Information System (FMIS) may be used to supplement information in CBMS, particularly if detailed information is published in PAES. Examples of this include the Expenses by Program and Program Components in Section 2.

2.11 Clearance process

Entities are to provide the following tables and documents to the relevant Agency Advice Unit (AAU) for their own reference prior to printing their PAES:

- Table 1.2 Entity measures - titles must match the final measures list provided by Finance, as these titles will be the ones published in the Budget papers.
- Tables 1.3 (Additional Estimates and other variations to outcomes since the 2025-26 Budget), 1.4 and 1.5 Appropriations Bills - these must match the Appropriation Bills schedules in the Appropriation Bill reports available from CBMS.

Entities are not required to provide other tables or their entire entity chapter to the AAU before their portfolio prints their PAES book.

Entities must provide to the Annual Appropriations Team at appropsignoffs@finance.gov.au, copying in their responsible AAU in the email, the following documents which are available from CBMS's Statutory Reports by **Monday, 19 January 2026**:

- the Appropriation Bills CFO sign-off form, and
- *all relevant 2025-26 AEs Appropriation Bills reports which comprises of the Portfolio Summary and Detail and the Summary reports for each Bill, Appropriation Bills (No.3 and 4), through which the entity will be receiving appropriations.*

The CFO sign-off form for the Appropriation Bills is available in CBMS from: [All Reports tile](#) → [Statutory Reports](#) → [Appropriation Bills](#) → [CFO Signoff Page](#)

Appropriation Bills (No. 3 and 4) are generally introduced into the House of Representatives early in the New Year, which usually happens during the Autumn Parliamentary sittings in February.

Portfolios must be prepared to have their measures cleared and their PAES printed and delivered by **COB Monday, 2 February 2026**.

2.12 Issuing a corrigendum (correction)/addendum

If necessary, refer to the [Department of the Prime Minister and Cabinet's \(PM&C\) tabling guidelines](#), available from their website.

An addendum is required where information has been omitted/missing from the PAES such as a table or a footnote. A corrigendum is required where information has been misstated within the PAES and requires a correction. Portfolios that identify an error in their PB Statements, PAES or PSAES should follow the process below.

- Advise your Minister's office of the error and seek approval for the updated PB Statements / PAES tables and pages.
- Contact the PM&C Tabling Officer to advise that a correction is required:
 - (02) 6277 7212 or
 - tabling@pmc.gov.au

If the error affects figures published in the Budget papers and/or Appropriation Bills, your Minister must submit the corrigendum (and background reports) to the Finance Minister for approval (and if required to be tabled out-of-session, a Transmittal letter - see below).

- You must also advise your AAU and the Accounting Framework and Capability Support Team budget_framework@finance.gov.au prior to submitting the corrigendum to the Finance Minister for approval.

Corrections will be tabled in the same manner through the Senate and subject to the same copy requirements (including approval by the relevant Minister) as the original report. See [PM&C's tabling guidelines](#) for further detail of hard and soft copies required.

Following approval by your Minister (and where required, the Finance Minister):

- For **in-session tabling**, i.e. Parliament is sitting:
 - a covering memorandum should be provided to the PM&C Tabling Officer, the memorandum does not need to be approved by the Minister but does need to note the Minister’s approval of the corrigendum and
 - the covering sheet for government documents and copies of the corrigendum should also be provided to the PM&C Tabling Officer.
- For **out-of-session tabling**, i.e. Parliament is not sitting:
 - the Senate Tabling Office must be advised of the requirement to table the corrigendum out-of-session and
 - a covering memorandum should be provided to the PM&C Tabling Officer, the memorandum does not need to be approved by the Minister but does need to note the Minister’s approval of the corrigendum:
 - the covering sheet for government documents and copies of the corrigendum should also be provided to the PM&C Tabling Officer and
 - a *Transmittal letter* from the Minister to the President of the Senate to present a document when the Senate is not sitting is required.

Following tabling in Parliament, a soft copy of the corrigendum and any updated excel tables for data.gov.au should be emailed to budget_framework@finance.gov.au.

3. Publication requirements

3.1 Security requirements

The PAES are classified at the **Protected** level and **under embargo** until they are tabled in Parliament and publicly released. The Treasurer has endorsed this classification and it is the responsibility of each portfolio entity to ensure appropriate security arrangements are made. If staff are unsure of the correct security processes during the budget preparation period, or have any questions regarding security issues, they should contact their entity’s security adviser.

Issues to keep in mind include:

- PAES should be prepared in a secure area of the entity
- under no circumstances should the PAES or excerpts from the PAES be distributed via unsecure electronic mail
- the ‘need to know’ principle applies in the distribution of all material related to the PAES
- PAES should not be prepared by external companies or contractors who cannot demonstrate that their premises meet the security standards for protected information as provided by the [protective security policy framework](#) and
- staff with knowledge of any information relating to the PAES should not discuss it in non-official circles.

3.2 Portfolio responsibilities

Portfolio Departments are responsible for ensuring the accuracy and completeness of the information contained in their PAES and ensuring that the numbers contained in the relevant tables match the numbers reported in CBMS.

To the extent that information in the PAES describes measures published in the 2025-26 Mid-Year Economic and Fiscal Outlook (MYEFO), it must be consistent with the measures descriptions in MYEFO.

Portfolios should provide the tables listed below to their AAU by **Monday, 19 January 2026**. This is to allow sufficient time for Finance to check the tables provided before the 2025-26 PAES are printed.

Table 1.2 Entity measures table

Table 1.3 Additional Estimates and other variations to outcomes since the 2025-26 Budget, with

Table 1.4 Appropriation Bill (No. 3) 2025-2026 and

Table 1.5 Appropriation Bill (No. 4) 2025-2026.

Entities must not print their PAES until these checks are completed.

Portfolio Departments are responsible for ensuring that their overall PAES document is consistent with the information provided by Finance.

3.3 Which printer to use and printing specifications

3.3.1 Paper specifications

Hard copies of the PAES must be produced on standard B5 size paper (17.6 cm x 25 cm) with the following requirements:

- for tables (including those in the Excel workbook), Arial and 8 point (minimum font size 7.5 point) and
- for other text (in the Word template), Book Antiqua and 10 point.

Adherence to the fonts and styles provided in the Finance-issued PAES templates (available from [CBMS User Support → Estimates Memoranda](#) in CBMS) ensures that the statements are consistent with other Budget documents and related papers.

For the covers, entities must use 'Tablex System Board 250gsm – White Offset' paper with the cover text in black.

For consistency, all portfolios must have the portfolio name made clearly visible on the spine of the documents.

3.3.2 Printer

It is recommended that Portfolio Departments contact CanPrint Communications Pty Ltd (CanPrint) to arrange printing for the PAES. CanPrint is the current approved printer for the Budget papers, and main printer for the Appropriation Bills.

If printing is carried out 'in-house' or using another printer, entities must liaise with Finance to ensure that cover stock, colour and text is consistent with all other Portfolio Departments.

It is the responsibility of each Portfolio Department to arrange the printing and secure freighting of its PAES. The contact officers for CanPrint are located under part [8](#)Contacts.

Portfolios should make sure they have sufficient hard copies of their PAES for their own internal needs, for distribution requirements listed under part [3.7](#)Number of books; and for all other distribution requirements not covered by this guide such as:

- other departments and relevant entities
- major client organisations and
- the libraries of tertiary institutions.

3.4 Classification

PAES are classified as Protected and are under embargo until tabled in Parliament. Accordingly, packaging for the PAES should be labelled as follows:

PAES are Protected and are under embargo until tabled in Parliament which is expected to occur sometime between **Tuesday, 4 February and Thursday, 12 February 2026**. Entities should monitor the Senate's dynamic red webpage for an announcement instructions are provided under section [3.9.1](#) Publishing the PAES on the internet.

3.5 Digital Tabling via the Online Tabled Documents portal

The Online Tabled Documents (OTD) portal provides Australian Government departments and agencies the ability to electronically submit documents for tabling in Parliament. An [OTD Portal - Access request guide](#) has been created to help requesting access to this system for PAES tabling purposes.

In accordance with the [Tabling Guidelines](#), each individual document that is submitted for tabling is accompanied with a tabling minute, however, tabling minute forms are **not** required to be completed when lodging the PAES. After the PAES are electronically received by the PM&C Parliamentary Liaison Officers, they allocate these to a sitting day for tabling

3.6 Hard copy PAES delivery to the Senate and Finance

All PAES deliveries to Parliament House (whether using CanPrint, another printer or by portfolio staff) should occur through the Parliament House loading dock (accessible via Brisbane Avenue).

- Portfolios are to deliver their printed PAES documents to the Senate Tabling Office in Parliament House and to the Department of Finance by **Monday, 2 February 2026**.
- For those portfolios delivering their PAES or using a printer other than CanPrint, please contact the Accounting Framework and Capability Support (AFCS) Team in Finance (budget_framework@finance.gov.au) by **Friday, 31 January 2026** for delivery procedures.

Should you have any questions or difficulties with these arrangements, please contact the Documents Officer, Senate Table Office on (02) 6277 3010.

For deliveries to Finance, the PAES **must be delivered to the AFCS Team** for safe storage ahead of tabling. No copies of the PAES are to be delivered to the AAUs ahead of tabling – the AFCS Team will distribute copies to AAUs once the PAES has been tabled.

If you utilise alternative printing services to CanPrint please contact the AFCS team, to coordinate the hard copy delivery of your PAES books. The team’s contact details can be found under part [8 Contacts](#).

Full copy of the PAES in PDF and PAES excel tables should be emailed to budget_framework@finance.gov.au by **9am, Monday 2 February 2026**. For further instruction on data accessibility requirements refer to section [3.9.2 Data and digital government strategy and publication on data.gov.au](#) below.

3.7 Number of books

Part 1: Parliament House and Finance Copies For delivery by COB Monday, 2 February 2026 (minimum <u>109</u> copies – this figure does not include Library Deposit Scheme or Parliamentary Committees copies as per Part 2 of this table)	
<p>Parliament House:</p> <p style="padding-left: 20px;">Documents Officer – Senate Table Office Department of the Senate Parliament House CANBERRA ACT 2600 ph: (02) 6277 3010</p> <p>The books must be separately boxed as follows:</p> <p style="padding-left: 20px;">40 copies – Senate 15 copies – House of Representatives 25 copies – Parliamentary Library</p> <p>Note: Books for Parliament House are to be delivered to a single location – the Senate Table Office, which will arrange for the books to be distributed to recipients. Please do not leave the books at the loading Dock until they are picked up by the Senate Tabling Office. CanPrint will deliver these copies to Parliament House on the portfolios' behalf.</p>	<p>80 copies</p>
<p>Department of Finance:</p> <p style="padding-left: 20px;">Accounting Framework and Capability Support Team c/o Anita Tapper Financial Analysis, Reporting and Management Department of Finance One Canberra Avenue FORREST ACT 2600</p> <p>Note: CanPrint will deliver the copies to Finance on the portfolios' behalf. This allocation includes the copy for the Finance Secretary as required under the Requirement for Performance Information included in PAES (Finance Secretary Direction under section 36(3) of the <i>PGPA Act</i>). For books provided to Finance, a number of copies are already pre-allocated to your AAU. Entities must not deliver PAES books that are under embargo to their AAU.</p>	<p>29 copies</p>
<p>Your Portfolio Minister and advisors (following the Minister's sign off on the final document)</p> <p>The Minister representing the portfolio in the other Chamber</p>	<p>Portfolios are responsible for confirming required numbers and delivery arrangement for the books with their Minister's office.</p>

Part 2: Library Deposit Scheme and Parliamentary Committee Copies For delivery to the Senate Tabling Office and Commonwealth Library Deposit Free Issue Scheme <u>after</u> tabling on Budget night No. of copies = your committee requirements (see table below)	
Parliamentary Committees PB Statements only need to be sent to <u>your</u> portfolio's relevant parliamentary committee(s). PB Statements should be mailed to the following Committee address following tabling: [Name of Committee] PO Box 6100 Parliament House Canberra ACT 2600 Australia	
Community Affairs (Health and Aged Care, and Social Services) Estimates Officer ph: (02) 6277 3515 email: community.affairs.sen@aph.gov.au	5 copies
Economics (Industry, Science and Resources, and Treasury) Estimates Officer ph: (02) 6277 3540 email: economics.sen@aph.gov.au	3 copies
Education and Employment (Education, and Employment and Workplace Relations) Estimates Officer ph: (02) 6277 3521 email: eec.sen@aph.gov.au	6 copies
Environment and Communications (Climate Change, Energy, the Environment and Water, and Infrastructure, Transport, Regional Development, Communications and the Arts (Communications and the Arts functions only)) Estimates Officer ph: (02) 6277 3526 email: ec.sen@aph.gov.au	5 copies
Finance and Public Administration (Finance, Parliamentary departments, and Prime Minister and Cabinet) Estimates Officer ph: (02) 6277 3846 email: fpa.sen@aph.gov.au	8 copies
Foreign Affairs, Defence and Trade (Defence (including Veterans' Affairs), Foreign Affairs and Trade) Estimates Officer ph: (02) 6277 3535 email: fadt.sen@aph.gov.au	6 copies
Legal and Constitutional Affairs (Attorney-General's and Home Affairs) Estimates Officer ph: (02) 6277 3560 email: legcon.sen@aph.gov.au	3 copies
Rural and Regional Affairs and Transport (Agriculture, Fisheries and Forestry, and Infrastructure, Transport, Regional Development, Communications and the Arts (Infrastructure, Transport and Regional Development functions only)) Estimates Officer ph: (02) 6277 3511 email: rrat.sen@aph.gov.au	3 copies

<p>Commonwealth Library Deposit and Free Issue Schemes (LDS) The Commonwealth Library Deposit and Free Issue Scheme was decommissioned on 1 March 2025. The closure of the scheme means Australian Government department and agencies are no longer required to provide physical copies of their publications to Australian libraries.</p>	<p>0 copies</p>
--	-----------------

3.7.1 Further distribution

As the PAES will be available on portfolio internet websites, further distribution of the PAES in hard copy may not be necessary. However, portfolios are encouraged to hold sufficient extra hard copies available to make free copies of their PAES available on request after the introduction of the Appropriation Bills to:

- other departments and relevant entities
- major client organisations
- the libraries of tertiary institutions.

3.8 Protected-rated email/CabNet requirements

As the PAES are under embargo until they are tabled in Parliament, Portfolio Departments will need to send electronic copies of their PDFs and Excel financial tables via Protected-rated email or via CabNet.

- To determine whether your entity has Protected-rated email, please refer to the [GovLink web-page](#) and click on the *User List* tab to confirm entities who utilise the GovLink network.

3.9 Online publication

3.9.1 Publishing the PAES on the internet

All Budget documentation will be published on www.budget.gov.au with hyperlinks to assist ease of referencing and reading across documents. The Australian Government Budget website www.budget.gov.au will link readers to the PAES on the portfolio's own website with hyperlinks to assist ease of referencing and reading across documents. The Australian Government Budget website will link readers to the PAES on the portfolio's own website.

All Portfolio Departments must post their electronic copy of the PAES to their departmental website. This should be posted in an accessible format as required by the [web content accessibility guidelines](#) issued by the Digital Transformation Agency (for example, post the document in multiple formats to be sure it can be read by screen readers).

Portfolios should refer to the [style manual](#) prior to publication of their PAES.

Portfolios should email Treasury's Digital Delivery Team at budget-website@treasury.gov.au by no later than 12pm **Monday, 2 February 2026** with details of:

- the URL address where the portfolio will post its PAES
- contact details for the author of the PAES
- contact details for the portfolio's webmaster.

Portfolio Departments should ensure the above information is forwarded to their internal Web Publishing area for action.

PAES must only be uploaded to entity websites **after they have been tabled in Parliament**.

- Entities can check the tabling status via the [dynamic red web-page](#).
 - Portfolio Departments are to scroll down the page until they find the note referencing the '2025-26 Portfolio Additional Estimates Statements'. The light red column on the right-hand side of the entry will show the time the documents were tabled. Please note that no portfolio will be separately identified.

The PAES are not archived on www.budget.gov.au. Portfolio Departments should ensure electronic copies of past PB Statements and PAES remain available on their websites.

File-naming convention

Portfolios should follow a consistent file-naming convention for electronic copies of the PAES as outlined below to aid file comprehension and retrieval for readers who download the documents, and to remove the confusion that occurs when files are not clearly named or numbered.

An example of the recommended convention is:

Financial Year + Portfolio + PAES + a file sequence number (i.e. 01, 02 etc) + Chapter Number (or entity name/acronym, etc)

Examples would be:

[2025-26_Finance_PAES_01_Parts_A_and_B](#)
[2025-26_Finance_PAES_10_ABC](#)
[2025-26_Health_PAES_05_Outcome3](#)

The file sequence number indicates the order files would be read if the documents were read like a book.

Naming the files in this way means that the order of files downloaded into a sub-directory would be the same order as the order of presentation of chapters in the PAES. This would result in the electronic files being listed in the same order as the printed chapters, and therefore easier and more intuitive navigation for those accessing the files.

3.9.2 Data and digital government strategy and publication on data.gov.au

As part of the Data and Digital Government Strategy that makes non-sensitive data open by default to increase Budget transparency, Portfolio Departments are required to provide a copy of finalised PAES tables for publication on data.gov.au. Portfolio Departments have the option for using Creative Commons BY 4.0. The Finance templates by default use Creative Commons BY 3.0. This was confirmed by the Department of the Treasury who sought legal advice in continuing to use Creative Commons BY 3.0.

The PAES tables, as received from the Portfolio Departments, will be published on data.gov.au in Excel workbook format, with a separate workbook for each entity.

The collection of the PAES financial tables will be published in machine-readable format to assist those who wish to analyse the financial information.

The following financial tables with headings and footnotes will be published on data.gov.au:

- Table 1.1: Entity resource statement
- Table 1.2: Entity 2025-26 measures since Budget
- Table 2.X.1: Budgeted expenses for outcome X
- Table 2.X.2: Program components of outcome X
- Table 3.1: Estimates of special account flows and balances
- Tables 3.2 to 3.7: Departmental budgeted financial statements
- Tables 3.8 to 3.12: Administered budgeted financial statements.

Where an entity prepares two or more sets of tables, (for example Departmental budgeted financial statements consolidated and *non-consolidated*), *these tables should be included and clearly marked.*

*As the **PAES information is under embargo until tabled in Parliament**, Portfolio Departments are to coordinate and collate each portfolio entity's financial tables and footnotes and send them to Finance either via CabNet or Protected-rated email to budget_framework@finance.gov.au by **9am Monday, 2 February 2026.***

Remember to check whether your entity has Protected-rated email before sending your tables via an email. For further instructions on how to do this, refer to part [3.8 Protected-rated email/CabNet requirements](#).

Portfolio Departments must prepare their workbooks and undertake data cleansing activities prior to sending their financial tables to Finance. Refer to detailed instructions included in *Online file publication checklist for data.gov.au (Attachment D)*:

1. tables should be in one Excel workbook per entity
2. tables should be presented using the wrap-text function
3. tables should not be merged in any way
4. figures in tables should be rounded and presented in thousands
5. figures in tables should be correct and the same as those presented in the publication
6. tables should be presented as text and figures
7. links to other workbooks should be broken/removed
8. all hidden and working sheets, as well as cell comments, should be removed
9. all hidden rows, blank rows and columns should be removed
10. all passwords should be removed from the files
11. footnotes must be in the correct format (one footnote per line)
12. footnotes should be pasted as text below the relevant tables, not as pictures
13. when portfolios table a corrigendum to the PAES, updated tables should be provided to Finance following tabling for upload onto data.gov.au.

Finance will review the files and ensure they meet the above requirements and will return files to portfolios for immediate amendment where required, prior to publication on data.gov.au.

It is the Portfolio Departments' responsibility to check the integrity of the data provided in each table and that it matches the published the PAES.

For information on data.gov.au or the Open Government initiative, please email data@digital.gov.au.

3.9.3 Checklist for preparing files for online publication on data.gov.au

Portfolios **must** refer to [Attachment D Online file publication checklist for data.gov.au](#) for further instructions on how to prepare their files before submitting to Finance.

3.10 Use of ISBN/ISSN number

Portfolios need to publish their PAES book with an assigned International Standard Book Number (ISBN).

The International Standard Serial Number (ISSN) number is used for a full set of documents (the PB Statements) whilst the ISBN is utilised for partial sets of documents (the PAES). This practice is followed as not every portfolio is required to produce a PAES but all portfolios are required to produce a PB Statement.

The ISBN number will change from year-to-year and portfolio budget officers should engage with their own department's graphic design / publishing area if one exists to obtain an ISBN number. This is because they may have procured a batch of ISBN numbers for departmental use.

An ISBN can be applied for through the [Bowker Australian ISBN AU](#) webpage.

4. Portfolio overview

The portfolio overview section is compulsory for entities to include as part of PAES and must present a clear picture to Parliament of the changes at the portfolio level, since Budget.

A brief overview, significant variations and measures across the portfolio should also be included, along with the portfolio structure and outcomes diagram (Figure 1).

Components of the Portfolio Overview:

- Portfolio overview (Minister and portfolio responsibilities)
- Portfolio structure and outcomes
- Figure 1: Portfolio structure and outcomes.

The portfolio overview section provides an overview of the portfolio and its entities and variations since Budget at a strategic and high level. Specifics should be left to the relevant entity's section.

Any significant changes to the portfolio's environment or its responsibilities since the 2025-26 Budget which are funded through Appropriations Bills 3 and 4 should be outlined in the portfolio overview section, including new entities as covered by the PGPA Act or any outcome changes.

Entities should also include a link to the portfolio overview in their PAES along the lines of: *'A full outline of the xxxxx's Portfolio overview can be found in the 2025-26 Portfolio Budget Statement.'*

When updating this section refer to:

- Recent or significant announcements or policy decisions taken since Budget
- Ministerial Statements by Portfolio Minister and
- Major new government policy or legislation affecting the portfolio and the intended results and impacts

Any similar information disclosed in the previous annual report

4.1 Portfolio structure and outcomes

Template

• 'Figure 1' tab of the Excel Tables workbook ([Attachment G](#)).

This figure is a graphical representation of the portfolio structure and the responsible ministers. It should clearly state the names and titles of the ministers, the portfolio department(s) and the Secretary.

The figure must include the other portfolio entities and their accountable authorities, principal bodies in the portfolio as outlined in the Flipchart of PGPA Act Commonwealth entities and companies and all portfolio entities covered by the PGPA Act. Entities such as *Public Financial Corporations*, *Public Non-Financial Corporations* and entities outside of the GGS, should at least be mentioned in this section to show the minister responsible for their functions.

Portfolios should include the current outcome statements for each entity **as agreed by the Minister for Finance**. The outcome statement(s) included in Figure 1, and throughout the PAES, must be consistent with the Appropriation Bills.

Entities are to report their outcome statements as they appear in the Appropriation Bills (No. 3 and 4) 2025-2026. This ensures consistency of reporting through the 2025-26 Budget year and consistency between the PAES and outcomes listed in the Appropriation Bills for additional estimates.

Where there are changes approved by the Finance Minister, entities should appropriately reflect them through explanatory footnotes incorporated to their PAES.

5. Entity outcomes and planned performance

5.1 Section 1: Entity overview and resources

The entity overview and resources section is to articulate a complete picture of each entity's strategic direction and resources at additional estimates.

The section contains five components: the strategic direction statement, the entity resource statement, entity measures table, additional estimates resourcing and variations to outcomes, and breakdown of additional estimates by Appropriation Bill. Together these sections link entity strategy with the resources available.

Parts of Section 1: Entity overview and resources

- Strategic direction statement
- 1.2 Entity resource statement
Table 1.1: Entity resource statement
- 1.3 Entity measures
Table 1.2: Entity measures since Budget
- 1.4 Additional estimates, resourcing and variations to outcomes
Table 1.3: Additional estimates and other variations to outcomes since Budget
- 1.5 Breakdown of additional estimates by appropriation bill
Table 1.4: Appropriation Bill (No. 3)
Table 1.5: Appropriation Bill (No. 4)

5.2 Strategic direction statement

The strategic direction statement should update the entity's goals as at additional estimates, noting any key variations since the Budget. The statement, in accord with the statement authored at Budget, is to set the course for the entity for the remainder of the financial year, identifying any new functions or measures allocated to the entity, and any significant challenges which will impact on the entity's performance against its outcome over the year.

These strategies can be drawn from:

- updated entity business plans and performance goals for the year
- recent Ministerial Statements about the entity's agenda and
- significant additional estimates measure packages affecting the entity.

Where an entity has only minimal changes due to additional estimates, the strategic direction statement is still required to be included for PAES, as a change has been made, but the statement should be brief.

Entities should also include a link back to the strategic direction statement included in their PB Statement along the lines of: 'A full outline of xxxx's Strategic Direction can be found in the 2025-26 PB Statements'.

Entities should keep the strategic direction statement to one to two pages.

5.3 Entity resource statement – Table 1.1

Template	<p>‘Table 1.1’ tab of the Excel Tables workbook (Attachment G).</p> <ul style="list-style-type: none">• There is a template for non-corporate Commonwealth entities (coloured green) and a template for corporate Commonwealth entities and Commonwealth companies (coloured red).
-----------------	--

Appropriation information in Table 1.1 must be sourced from CBMS and an entity’s annual report and should be consistent with information captured in an entity’s financial management information system (FMIS).

The entity resource statement consolidates **all the resources available to the entity over the Budget year** in a single table, including the total estimate at Budget and any variations (increases or decreases) or additional estimates since the publication of the PB Statement. It provides a breakdown of these resources by funding source and includes undrawn and unspent amounts from prior years as well as the balances of special accounts but excludes amounts subject to quarantine or reduction. For a line item where there has been both increases and decreases, the net variation should be shown in the Proposed Additional Estimates column with the breakdown of the increase and the decrease explained in a footnote. For the purposes of PBS/PAES reporting, entities will need to adjust the figures in their financial statement/annual report to show that quarantined amounts are not available.

Only additional appropriations (i.e. not administratively quarantined /subject to a section 51 withholding) are shown in the Appropriation Bills and therefore the appropriation figures should be presented on the same basis in the entity resource statement. This aligns with the purpose of the entity resource statement, to show the total available resources (appropriations made available in law by the Parliament) rather than the expected expenditure.

The table also provides:

- the estimated balances and estimated receipts of Special Accounts to increase the transparency of entity resources and to fully demonstrate all available resources
- a total estimate of Average Staffing Level (ASL) for the entity – this total should equal ASL figures published for each outcome in Table 2.X.1 Budgeted expenses for outcome X
- the third party payments box provides additional visibility of the transactions and relationships between entities
- the ‘*Actual available appropriation*’ column shows the total amount available to the entity at the end of the 2025-26 financial year, as published in their annual report and reported in CBMS.

Footnote (k) in the template must be completed by entities who will receive appropriations through Appropriation Bill (No. 4) for ‘*Payments to States, ACT, NT and local government*’. This additional information must include the particular purposes to which the payments to the States, ACT, NT and local government will be directed (including a breakdown of proposed amounts by State/Territory), where the terms and conditions, and the programs guidelines can be found, and the statutory or other provisions under which the terms and conditions are made.

5.3.1 Prior year annual appropriation balances

All Annual Appropriations Acts have an automatic repeal mechanism, so that the appropriations automatically extinguish after three years. For example, all 2022-23 Annual Appropriation Acts were extinguished on 1 July 2025, and all 2025-26 Appropriation Acts will self-extinguish after three years on 1 July 2028.

Extinguished amounts, or those withheld under section 51 of the PGPA Act or through an administrative quarantine are required to be excluded from the calculation of prior year balances for the purposes of the entity resource statement.

Under the PGPA Act, the Finance Minister may withhold amounts under section 51. The withheld amounts should not be recognised as appropriations in Table 1.1 nor in the financial statements.

For information on how to present annual withholdings in the financial statements, please refer to the [Commonwealth Entities Financial Statements Guide \(RMG 125\)](#) and [Accounting for annual appropriations \(RMG 116\)](#).

Annual departmental appropriations - ordinary annual services

The **annual appropriations – ordinary annual services** reflect the amount appropriated to the entity in the relevant year. For administered, the Annual Appropriations is split into Outcome figures.

The amount is made up of:

- Amounts appropriated through Appropriation Acts (Appropriation Act 1, Appropriation Bill 3 and Supply Acts as required)
 - **Include** Advance to the Finance Minister (AFM)
 - **Include / exclude** s75 Transfers as a result of MoG changes
 - **Exclude** any withholdings under s51 of the PGPA Act (such as for foreign exchange movements, savings measures, movement of funds and reclassifications) and
 - **Exclude** administrative quarantines made by Finance.

Departmental annual appropriations are represented as a single amount, as departmental outcome splits are nominal only, and able to be utilised at the discretion of the entity.

s74 External revenue

The **s74 external revenue** row should reflect an entity's forecasted receipts from independent sources. For information on how the figures in Table 1.1 Entity resourcing statement, including External Revenue, are calculated, please see the *'BP4 Agency Resourcing Table Matrix June 2025'*, available from CBMS.

[User Support](#) → [Guidance and Resources](#) → [Reference Material](#)

Alternatively, these figures can be sourced from the following reports from CBMS:

[All Reports](#) → [CBMS Reporting](#) → [Operational Reports](#) → [Estimates](#) → [Annual estimates](#) → [AE.OR.17 Agency Resourcing QA report](#)

Entities should also check the 'Receipts' columns in the Agency Resourcing QA report to ensure external revenue estimates figures are consistent.

[All Reports](#) → [CBMS Reporting](#) → [Operational Reports](#) → [Estimates](#) → [Annual estimates](#) → [AE.OR.16 Appropriation by Outcome](#)

Annual administered appropriations

The **administered appropriations** rows should be taken from the Appropriation Bills (No. 3 and No. 4) *'Portfolio Summary and Detail'* report from CBMS and must match the 'outcome' and *'Payments to corporate entities'* splits outlined in the Bill.

- For Portfolio Departments, the Appropriation Bills (No. 3 and 4) reports should be run for the portfolio rather than at the entity level for completeness.
- Amounts under the *'Actual available appropriation'* column can be sourced from the AAA Report (which provides a point-in-time figure).
 - This amount can also be sourced from the Appropriation note of the entity's 2024-25 annual report.

For administered, the annual appropriations figures are split by *outcomes*.

Departmental/administered capital budget

The **departmental/administered capital budget** figures should be sourced from the Capital Budget Statement (choose either departmental or administered - figures will be recorded against *'9170000 - Capital Budget - Bill 1 (DCB)'*).

Annual appropriations – other services

The **annual appropriations - other services** rows should be taken from the Appropriation Bill (No. 4) *'Portfolio Summary and Detail'* report from CBMS.

- For Portfolio Departments, the Appropriation Bill (No. 4) report should be run for the portfolio rather than at the entity level for completeness.

- Amounts under the *‘Estimated actual’* column can be sourced from the AAA Report (which provides a point-in-time figure) and include any amounts yet to be appropriated, e.g. amounts through Appropriation Bill (No. 3) and AFM.

Payments to corporate entities

The **payments to corporate entities** rows should be sourced from the Appropriation Act (No. 1) and Bill (No. 3), and Appropriation Act (No. 2) and Bill (No. 4) *‘Portfolio Summary and Detail’* reports.

Entities that have proposed appropriations through Appropriation Bill (No. 4) for *‘Payments to States, ACT, NT and local government’* must include additional information in a **mandatory** footnote to Table 1.1 Entity resourcing statement.

Special appropriations

Special Appropriation figures are to be updated to reflect any changes to resourcing to cover estimated expenditure for the Budget year.

The **special appropriations** rows should reflect resourcing required to fund expenditure expected to be incurred in relation to administered and/or departmental special appropriations. These figures should be an update of the figures published in the ‘Agency resourcing table’ and ‘Special appropriations table’ of Budget Paper No. 4 and, should be recorded against the ‘special appropriation’ appropriation type in CBMS. Aggregate special appropriations should be reported in Table 1.1, with details of expenses recognised in relation to special appropriation-funded programs reported in Table 2.X.1 Budgeted expenses for outcome X.

For the relevant account codes to use for posting purposes, please refer to following which is available from CBMS:

[Guidance and resources](#) → [Reference Material](#) → [BP4 Agency Resourcing Table Matrix June 2025.xlsx](#)

Special accounts and Exclusion of Trust Moneys

The **special accounts** movements should reflect the opening balances and receipts for all special accounts managed by the entity. These figures should be drawn from the Special Accounts report from CBMS.

There may be differences between special accounts figures published in an entity’s PAES Statements compared to the entity’s financial statement notes in their annual report.

For example, for PAES Statement estimates purposes, entities may report special account investment flows on a net basis at Additional Estimates. In an entity’s annual report, special account flows are presented on a gross basis (including investments).

An example of where differences may arise between estimates and actuals is where an entity undertakes ongoing investment activities through their special account, and reinvests the earnings realised (from investing) within the same financial year.

In the majority of cases, trust moneys, especially the **trust component** held in **services for other entities and trust moneys** (SOETM) special accounts **should be excluded** from this figure as they do not constitute funds available to the entity. Details of special accounts will also be reported in Table 2.X.1: Budgeted expenses for outcome X and the same exclusion applies to these tables as well.

Not all amounts held in SOETM special accounts will be trust moneys received for the performance of services for other entities and jurisdictions. See RMG 100 Guide to appropriations and [RMG 125 Commonwealth Entities Financial Statements Guide](#) for information on reporting of trust moneys.

A special account's estimated payment and receipt of trust moneys can be found by running the CBMS report listed below:

[All Reports](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.09 Annual Estimates Special Accounts Report](#)

For the relevant account codes to use for posting purposes, please refer to following which is available from CBMS:

[Guidance and resources](#) → [Reference](#) → [BP4 Agency Resourcing Table Matrix June 2025.xlsx](#)

Average staffing level

The **average staffing level** (ASL) should reflect changes to the ASL since the 2025-26 Budget and report total entity ASL figures. This should match the totals shown at the bottom of the Table 2.X.1 Budgeted expense for outcome X tables. Where you are unsure, please discuss with your AAU.

Third party payments

The **third party payments** information will be drawn from entities' records and should be agreed with the relevant third party. These figures should be prepared on a consistent basis with the rest of Table 1.1, i.e. using resourcing / appropriations transferred figures, and the reader should be able to reconcile figures between entities.

- This sub-table should only be prepared by those entities which:
 - are identified as *Material* entities under either the PGPA Flipchart or AGOR
 - have total third party payments of \$10 million or more in a year or
 - are considered *Small* entities who have third party payments totalling more than 25 per cent of their total resourcing.

Material and Small entities can be identified by looking at Finance's Flipchart of PGPA Act Commonwealth entities and companies or at the AGOR Register (please refer to the Glossary for info on the flipchart and AGOR).

- This sub-table shows the types and materiality of inter-entity transfers of resourcing. Figures shown will be a sub-set of the total resourcing shown in the top section of Table 1.1.
 - **Payments made on behalf of another entity** occur where an entity accesses another entity's appropriations to pay recipients or external parties on behalf of the other entity. For example, Services Australia (SA) would show the value of appropriations it draws upon to pay income support recipients on behalf of the Department of Social Services (DSS).
 - **Payments made by other entities on behalf of the entity** are those payments which have been outsourced to another entity to administer, for example, DSS would disclose its appropriations being drawn upon by SA to pay income support recipients.
 - **Payments made to other entities for the provision of services** are amounts paid to other entities for contracted services, for example, for shared / corporate services.
 - **Receipts received from other entities for the provision of services** are amounts received where the entity provides services to another entity, for example, for the provision of shared/corporate services.
 - **Payments made to corporate entities within the portfolio** provides a breakdown by entity of payments (from all appropriation sources) made by Portfolio Departments to each corporate entity in the portfolio - figures shown here should include amounts disclosed as '*payments to corporate entities*' in the Appropriation Bills. These amounts should be consistent with amounts reported in Table 2.X.1.

When preparing the sub-table in the PAES for the '*Actual available appropriation column*' only, entities should derive the numbers from their audited financial statements.

5.4 Entity measures – Table 1.2

Template

- 'Table 1.2' tab of the Excel Tables workbook ([Attachment G](#)).

Source of Information

- To confirm the correct amounts for a budget measure, refer to the costing agreement provided by your AAU. Titles of measures are to be confirmed against the final agreed measures list distributed by the relevant AAU to the lead portfolio departments.
- Information to be included in this table may also be taken from estimates adjustments for measures (i.e. those entered against the reason code 'Government decision or measure') in CBMS.

The measures section highlights new government decisions taken since Budget. This section includes measures titles and estimates from the current budget and forward years. Measures indicate the government's new payment and receipt measures for the years ahead.

Measure titles and the budget and forward estimate figures included in this table **must match** the figures published in the 2025-26 MYEFO or Budget publication. The 2025-26 Budget is an authoritative document, whereas the PAES explain Appropriation Bills. All measures that have a resource impact (positive or negative) must be listed in the measures table. If a measure has no resource impact but the details would aid Parliament's understanding of the government initiative, entities may wish to consider including the details in their measures table.

In all cases, the measures titles (Table 1.2) must match the measures published in MYEFO before PAES can be printed.

The title for cross portfolio measures should be the same in each PAES affected by the measure. Where the entity is not the lead entity, i.e. the measure description appears under another portfolio in the MYEFO, a footnote must be included to reference the lead portfolio to enable a clear connection to the measure description in the MYEFO measures section.

In the PAES, entities are to list the program(s) within which the measures will be implemented. If there are too many programs, entities are to list the outcomes affected. This provides the reader with further organisational context for the measures and provides a link between the measures and the related performance information in section two of the PB Statement or PAES.

Where there are MoG changes, the receiving entity should publish any new measures relating to the function(s) being received.

If decisions are taken after 2025-26 MYEFO and are included in Appropriation Bill (No. 3 and 4) as part of the additional estimates update, they are still to be included in the Table 1.2 Entity 2025-26 measures since Budget. The full measure description and title will not be published until the 2026-27 Budget Paper No. 2 is available. Please liaise with the relevant Department of Finance AAU to agree the measure title prior to publication in PAES.

5.4.1 Basis for reporting measures

Measure figures are to be reported on an **underlying cash balance basis**, consistent with Budget Paper No. 2 and the MYEFO. The table reflects receipt and payment impacts. Capital spending components are to be included in the payment impacts. Where a measure contains capital funding Where the capital component forms 30 per cent or more of total payments of a measure, the entity should include a footnote for the capital amount. This approach aligns with how the capital funding component will be reported within the measure’s description in BP No. 2. .

5.4.2 MYEFO measures

If a measure was published in the 2025-26 MYEFO, it should be included in the Measures table with the full measure title and financials.

To check the data for new measures, entities are to run the following report in CBMS:

[All Reports](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.19 Annual Estimates Detail Listing GFS Report \(PBF\)](#)

Measure codes are initiated in CBMS by AAUs, which pre-populates the draft title, decision and authority for the measure. Final measure titles are approved by the Finance Minister and the Treasurer – entities should confirm the correct measure titles with their AAU.

5.4.3 Amounts in the contingency reserve

Amounts in the contingency reserve (CR) **must not** be entered as estimates in CBMS against the relevant entity. While in the CR, they are not considered appropriated amounts and are not reported in PAES.

In instances where a measure was previously announced, for example during the 2025-26 Budget update, with only partial impacts being disclosed in Budget Paper No.2 and an entity’s own PB statement and with the remaining balance sitting in the CR, entities may be required to republish the measure, in PAES Table 1.2 Entity 2025-26 measures since the Budget.

Entities **will be required to do this** when the remaining funds are released from the CR and appropriated to the entity through Appropriation Bills (No. 3 or 4) 2025-2026.

Entities **will need to** include a footnote in their PAES cross-referencing the previously published measure.

5.4.4 Decisions taken but not yet announced

The reporting of **decisions taken but not yet announced** (DTBNYA) largely depends on the timing for when the decision will be publicly announced:

- If a measure was included in the MYEFO or Budget DTBNYA, but is to be publicly announced prior to the tabling of the PAES, the full measure title and financials should be included in Table 1.2 Entity 2025-26 measures since the Budget and also in Table 1.3 Additional Estimates and other variations to outcomes since the 2025-26 Budget.

- If the DTBNYA measure will not be publicly announced prior to the tabling of the PAES, the financials should be included as part of the DTBNYA total line at the bottom of the Table 1.2 Entity 2025-26 measures since Budget table.

Where DTBNYA amounts remain in the contingency reserve (CR), they are not considered to be appropriated and would not be included in an entity's PAES chapter.

5.4.5 Measures with financials that are 'not for publication' in the measure table

Measures may be published in Budget Paper No. 2 / MYEFO / economic statement where the financials are 'not for publication' (shown as *nfp*) which may be due to national security, commercial sensitivities, and commercial-in-confidence considerations or where negotiations are yet to be finalised. In this case, the financials for the measures in PB Statements will also need to be shown as *nfp*.

Where a measure is marked as '*nfp*', entities are required to include a footnote in Table 1.2 Entity 2025-26 measures since the Budget that provides a high-level explanation clarifying why the measure was reported this way.

The NFP measure's footnote will need to link to the explanatory statement published in the 2025-26 MYEFO Statement, [Appendix A](#) or 2025-26 Budget Paper No.2 (whichever is more appropriate) to help substantiate the decision to not disclose the measure's financial impact.

Entities in most instances are required to disclose their financial impacts, so they conform with a public interest disclosure requirement.

Please also refer to part 5.5.1 [Reporting of Measure earmarked as 'not for publication' in the additional estimates and other variations table](#) below for applying a similar treatment to Table 1.3.

5.4.6 Measures with indicative costs

Where measures are published in an economic statement with indicative costs, these measures should be listed in Table 1.2 Entity 2025-26 measures since Budget where costs for each affected entity are known.

- Once final costs have been agreed, entities may re-publish the measure in Table 1.2 of the PAES or PB Statements and, include a footnote stating that the measure was previously published in Budget Paper No. 2 / MYEFO / the relevant economic statement and the costs shown are now final.
- For cross-portfolio measures where final costs have now been agreed for each entity, the measure should be listed in Table 1.2 with the final agreed costs, with a footnote noting that it is a cross-portfolio measure previously published in Budget Paper No. 2 / MYEFO / the relevant economic statement and, naming the lead entity.
- The measure should be listed in Table 1.2 with its full measure title and dashes '-' for the financials as these costs have previously been allocated to the entity.

5.4.7 Post MYEFO measures

If the measure will be announced prior to the tabling of the PAES, the measure should also be included in the PAES measures table with the full measure title and financials. Entities should engage with AAUs to agree the measure title used in the 2025-26 PAES (so that the titles align with 2026-27 Budget titles where possible).

If the measure will not be announced prior to the tabling of the PAES, the measure should be included as part of the DTBNYA total line.

This will also apply in instances where a decision is made for a measure that will be announced in the 2026-27 Budget.

5.5 Additional estimates and other variations since the 2025-26 Budget

Table 1.3 Additional Estimates and other variations to outcomes since the 2025-26 Budget shows new measures and other program variations (non-measures) that affect an entity's appropriations. It shows variations to outcomes from:

- measures
- movement of funds
- parameter changes
- reclassifications/reallocations/other variations
- transfers between entities.

Where Table 1.2 shows measures by type (i.e. receipt and payment) on an underlying cash balance basis, Table 1.3 demonstrates the **total resourcing impact** on entity resourcing by outcome and shows the total impact across each year.

Table 1.3 shows variations (both increases and decreases) to appropriation estimates resulting from measures taken since the 2025-26 Budget. The table shows the impact in terms of entity outcomes and programs. Decreases in estimates are to be shown in brackets ().

Entities are required to indicate the type of variation in the title (e.g. parameter adjustment). Where there are movements of a similar type, these may not be grouped together. The positive and negative impacts should be shown separately in order to be as transparent as possible. Where the net impact is zero, entities should show this against the **net increase** row. Entities are to indicate the program impacted. If the entity has changed its programs in section Two: Revisions to Outcomes and Planned Performance, then the revised programs should be used. If no changes have occurred, entities are to use the programs reported at Budget.

For each outcome and by appropriation type, entities are required to total the net impact of measures. The net impact can be negative.

Where a measure has both an administered and departmental impact, it is important that entities use the same title so that the full impact of the measure can be identified (and reconciled with Table 1.2).

Other variations (i.e. all other estimates that are not measures) will come from CBMS adjustments to entity estimates. Variations could be aggregated by category, e.g. indexation, efficiency dividend, movement of funds, etc.

If decisions are taken after MYEFO or the additional estimates update, but are not included in Appropriation Bills (No. 3 and 4), they should not be included in Table 1.3. The funding for these decisions will appear in the next set of Appropriation Bills (whether they are the 2025-26 Supplementary Additional Estimates Bills or the Budget Bills for 2026-27).

5.5.1 Reporting of Measure earmarked as ‘not for publication’ in the additional estimates and other variations table

Where a measure has been earmarked as ‘*nfp*’ under Table 1.2 and a footnote has been included to provide a high-level explanation for why the measure was reported this way. Entities are also compelled to include a similar footnote in Table 1.3.

Please refer to part [5.4.5](#) Measures with financials that are ‘not for publication’ in the measure table for applying a similar treatment in Table 1.3.

5.6 Breakdown of additional estimates by Appropriation Bills

Tables 1.4 and 1.5 provide a breakdown of the Appropriation Bills by outcome and administered and departmental appropriation type for the 2025-26 Budget year. Tables 1.4 and 1.5 indicate the total impact of both measures and other variations on the resourcing of an entity provided through the annual Appropriation Bills.

The tables show the appropriation made available in the prior year (2024-25) as a comparator figure.

The 2025-26 Budget figures are found in the 2025-26PB Statements, Appropriation Acts and Budget Papers.

The 2025-26 Revised column equals the 2025-26 Budget figures +/- the impact of additional estimates or reductions in estimates. The Additional and Reduced estimates for 2025-26 are to be reported on a gross movement basis and needs reconcile with the ‘*net impact*’ lines in Tables 1.3.

For Table 1.5 Appropriation Bill No. 4, lines that are not required should be deleted.

A key point to remember with Tables 1.4 and 1.5 is that both the Additional Estimates and Reduced Estimates columns report increases and decreases on a **gross basis** and will therefore need to reconcile with **Net impact on appropriations for outcome X** reported in Table 1.3.

The Revised Estimates column is reported on a **net basis** and includes your **Budget figures +/- the impact of Additional Estimates or Reduced Estimates**.

Information for these tables can be sourced using the Appropriation Bill 3 and Appropriation Bill 4 reports from CBMS. Figures in Tables 1.4 and 1.5 **must align** with figures published in these Appropriation Bill reports and the CFO’s sign-off on the Appropriation Bills provided to appropsignoffs@finance.gov.au.

5.6.1 The ‘Reduced Estimates’ column and s51 Withholdings

The ‘Reduced Estimates’ columns in Tables 1.4 and 1.5 should include:

- any reductions to Appropriation Acts 1 or 2, which will be made by withholding amounts under section 51 of the PGPA Act, and
- for transparency purposes, all reductions should be accompanied with a footnote and link back to the measure title or variation reported in Table 1.3 Additional Estimates and other variations to outcomes since the 2025-26 Budget.

6. Part 2: Entity outcomes and planned performance

For queries regarding performance reporting in the PAES, please contact the PGPA and Digital Reporting Branch in Finance (PGPA@finance.gov.au).

For advice on changing outcome statements or programs, please contact your Agency Advice Unit in Finance in the first instance.

This section provides advice on how to report **budgeted expenses and performance for outcome X** section and on how to construct Table 2.X.1 Budgeted expenses for outcome X.

6.1 Performance information

Template

- ‘Table 2.X.3’ tab of the Word templates ([Attachment F](#)).

This section is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs, resulting from decisions made since the 2025-26 Budget.

6.2 Finance Secretary’s Direction

The requirements for reporting program performance in the PB Statements are set out in a [direction issued by the Finance Secretary](#) under subsection 36(3) of the PGPA Act.

This direction sets out the mandatory minimum requirements for performance information to be included in the PB Statements, and the links that this information has to corporate plans and annual performance statements. The provision of performance information in PAES should follow the requirements as set out in the direction. Section 36(3) of the PGPA Act requires the accountable authority of all entities to comply with this direction. For further information on the provision of performance information in the PB Statements and PAES see [Reporting performance information in Portfolio Budget Statements](#) (RMG 129).

6.3 Presentation of performance information

An explanation of how to present performance information in the PAES can be found at Section 11 of the 2025-26 PB Statements Guide.

When developing performance information, entities are referred to *developing performance measures* (RMG 131).

6.4 Budgeted expenses for outcomes – Table 2.X.1

Template

- ‘Table 2.X.1’ tab of the Excel Tables workbook ([Attachment G](#)).
- There is a template for non-corporate Commonwealth entities (coloured green) and a template for corporate Commonwealth entities and Commonwealth companies (coloured red).

The Budgeted expenses by Outcome table (Table 2.X.1) provides the reader with further detail of an entity’s programs and expenses. In particular, this table shows the proposed **use** of appropriations, and links this to the entity’s financial statements (specifically the Comprehensive income statement and Schedule of budgeted income and expenses administered on behalf of Government). It provides a breakdown of total expenses for each outcome by funding source, and a short description of each outcome and program. A separate table should be prepared for each outcome.

- Where an entity wishes to describe a program in greater detail, for example, where it is made up of several sub-components, this should be done in Table 2.X.2: Program components of outcome X (described on page 42 under part [6.4.3 Program components](#) below).

Table 2.X.1 also provides an estimate of ASL by outcome for the revised budget and prior year. ASL figures across all outcomes should match the figures to be published at the bottom of Table 1.1 Entity resource statement. Please refer to the latest estimates memorandum on ASL.

Table 2.X.1 also includes information on the movement of administered funds agreed at an outcome and program-level. This section details the amount of unexpended annual administered funding which the Government has agreed to move from current or prior financial years to the budget and forward years (2024-25 to 2028-29).

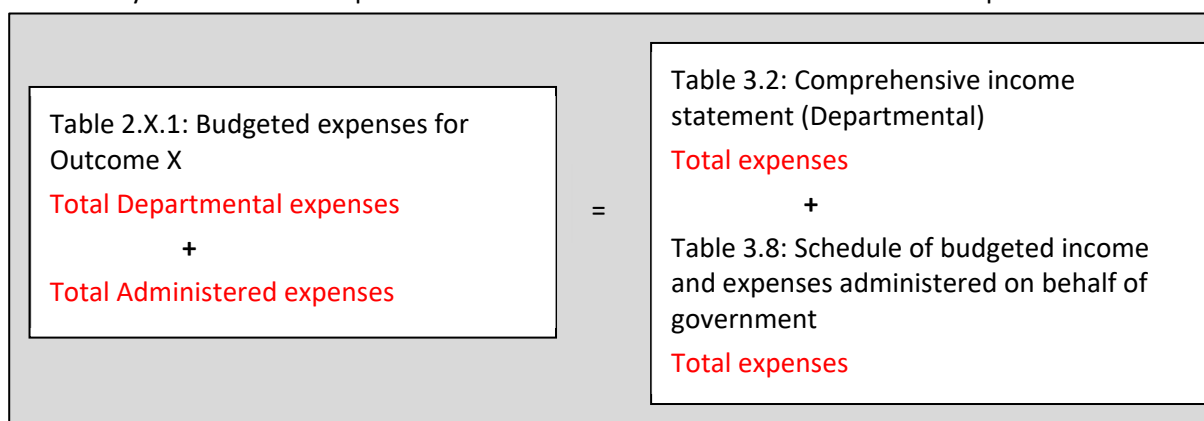
Table 2.X.1 complements the Table 1.1 Entity resource statement, which in contrast, provides a summary of funding sources (resourcing) but not forecast expenses. Information on forecast expenditure on assets and liabilities will be contained in the budgeted financial statements.

6.4.1 Minimum reporting requirements

- At a minimum, there should be a Table 2.X.1 for each outcome delivered by an entity (where X is ‘1’ for Outcome 1, ‘2’ for Outcome 2, etc.).
- The total budgeted expenses for all outcomes reported in Table 2.X.1 must equal the aggregate of total departmental and administered expenses as outlined in the Comprehensive income statement (Table 3.2) and Schedule of budgeted income and expenses administered on behalf of government (Table 3.8).

- Total expenses shown in Table 2.X.1 should reconcile to program and outcome expenses captured in CBMS.
- Where amounts are drawn down from an annual or special appropriation and credited to a special account, please ensure that the expenses are not double counted. For example, by only showing the final expenses against the special account rather than the annual appropriation. Entities may wish to include a footnote describing such transfers at a program-level.
- For Portfolio Departments, payments made to CCEs should be disclosed as a separate line item under the relevant outcome and program.
- Entities are to report on the costs of delivering specific, administered programs – these are referred to as program support. As program support will typically include an apportionment of corporate/overhead expenses (in addition to direct costs), a reliable and consistent allocation methodology should be used by entities to produce accurate information.
- Expenses deemed to be ‘Program support’ are likely to be recorded against the ‘Other Departmental’ program in CBMS. Where these expenses are apportioned as ‘Program support’, entities should ensure that estimates presented in the outcome expense tables overall reconcile to the data in CBMS.
 - ‘Other Departmental’ must not be used as a program name in the PB Statements. For CBMS programs named as ‘Other Departmental’, these should be reported in the PB Statements as either:
 - ‘Program support’ or
 - where the entity only has one program and that funding covers all the functions of the entity, against the entity’s name (i.e. the Productivity Commission reports under a single program titled ‘Productivity Commission’).
- Where relevant, entities may wish to include a footnote to relevant tables to explain the allocation of departmental expenses to programs is notional only and based on an attribution model maintained by entities.

A summary of the relationship between Table 2.X.1 and the income statements is provided next:



6.4.2 Interest and depreciation of Right-of-Use assets reported as part of departmental appropriation expenses

There are two main asset leasing components that should be included when calculating the Departmental appropriation expenses to be reported in Table 2.X.1, including:

1. **Interest on RoU lease liabilities** – due to these aggregated costs being reported in the comprehensive income statement, a matching cost needs to be captured within the ‘Departmental appropriation expenses’.
2. **Depreciation / amortisation of RoU asset** – where a Non-corporate Commonwealth entity (NCE) receives a DCB, the depreciation allocation must be apportioned between RoU assets and Non-RoU assets. Both Non-RoU depreciation and RoU Depreciation are reported as part of the *Expenses not requiring appropriation* line-item.

Corporate Commonwealth entities (CCEs) who are funded for depreciation for Non-RoU Assets should also report their RoU Depreciation as part of the *Expenses not requiring appropriation* line-item.

Where an entity has a lease, the total appropriation expenses across all reported outcomes in Table 2.x.1 will match the expenses reported in the comprehensive income statement.

[AASB 16 Leases](#) requires the principal lease repayments to be reported in the balance sheet, with the correlating annual payment reported through the cash-flow statement.

For Table 2.x.1 the interest on RoU lease liabilities forms part of the *departmental appropriation expense* whilst the depreciation on RoU assets forms part of the *expenses not requiring appropriation in the budget year* line-item.

Note: Comprehensive income statements may report deficits in the first half of the lease's life, with surpluses reported in the latter half.

Expenses not requiring appropriation in Budget year

- The ‘Expenses not requiring appropriation in Budget year’ line is to be used by entities:
 - where there is a government policy not to fund those expenses within the year
 - where the funding has been provided in a prior year but the expense will be incurred in the current year; or
 - where the expenses reflect the usage of services provided free of charge.

For example, depreciation expenses where the government has provided a separate capital budget/Collection Development Acquisition Budget (also commonly referred to as a CDAB) should be shown in this line, along with resources received free of charge including the expenses associated with audit services provided by the Australian National Audit Office (ANAO), and non-cash expenses for which the entity has received operating loss approval.

Items that do not or will not involve a cash flow impact (such as bad debt expenses) are also considered ‘*expenses not requiring appropriation*’.

- In determining the ASL figures, entities should reference the 2025-26 Budget BP4 published figures as a starting point and incorporate any ASL decisions taken in the 2025-26 MYEFO and discuss these figures with Finance (please refer to part 8 Contacts). ASL figures across all outcomes should match the figures at the bottom of Table 1.1 Entity resource statement. Please refer to the latest Finance guidance on ASL for more information on ASL reporting.

6.4.3 Program components

Template

• 'Table 2.X.2' tab of the Excel Tables workbook ([Attachment G](#)). Optional worksheet.

Entities are not required to provide reporting below the program level.

Program component reporting is a subset of program-level reporting, and program components can be funded through administered and departmental appropriations. If entities choose to provide program components, these should be clearly identified as components and not described as a program. An example of a program component that an entity chooses to report on could be an item of special public interest or political sensitivity.

Should entities choose to report on program components, a program component expense table should be provided for each and every program with more than one component. The full program expenses must still be shown in Table 2.X.1 Budgeted expenses for outcome X. The itemised sub-set of expenses is then provided for each relevant program component. Sub-program expenses must reconcile with the relevant program total.

7. Part 3: Special account flows and budgeted financial statements

Template

- ‘Table 3.1’ tab of the Excel Tables workbook ([Attachment G](#)).
- There is a template for utilising a standard format (coloured blue) and an alternative format (coloured mauve).

The budgeted financial statements section of the PAES provide a financial update of the entity’s operations over the 2025-26 Budget and three forward years.

Entities should, to the extent that is possible in an estimates context, be consistent in preparing their budgeted financial statements, applying the same accounting assumptions and processes that they used at Budget and expect to use in preparing the financial statements to be included in the 2025-26 annual report.

Entities are to refer to, and follow, the *Public Governance, Performance and Accountability (Financial Reporting Rule 2015 (FRR))* and related reporting guidance available from Finance’s web-page.

Under *AASB 1055 Budgeting Reporting*, major variances between an entity’s annual financial statements and original budget amounts require explanation. Revised budget information contained in the PAES may assist in articulating any end of year variances with the ANAO.

This applies to both the departmental and administered financial statements.

Parts of Section 3: Special Account flows and budgeted financial statements

Special Account Flows and Balances

- Table 3.1: Estimates of Special Account flows and balances

Budgeted Financial Statements

Departmental

- Table 3.2: Comprehensive income statement
- Table 3.3: Budgeted balance sheet
- Table 3.4: Statement of changes in equity
- Table 3.5: Budgeted Statement of cash flows
- Table 3.6: Capital budget statement
- Table 3.7: Statement of asset movements

Administered (where applicable)

- Table 3.8: Schedule of budgeted income and expenses
- Table 3.9: Schedule of budgeted assets and liabilities
- Table 3.10: Schedule of budgeted cash flows

- Table 3.11: Schedule of administered capital budget
- Table 3.12: Statement of asset movements

7.1 Special account flows and balances

Table 3.1 Estimates of special accounts flows and balances is required to be published for the PAES as there is no equivalent budget documentation produced (such as Budget Paper No. 4 in May each year) that provides this information.

Special accounts are a mechanism through which entities can set aside funds for a specific purpose. As such, it is important that the reporting and accountability mechanisms are robust to ensure probity of use.

The purpose of the special accounts table is to provide more detail on the expected flows in the entity's special accounts over the budget year, including the estimated payments, which will be made from the account, and adjustments that are expected over the budget year. 'Trust moneys', typically held in 'Services for other entities and trust moneys' special accounts, **do not** constitute funds available to the entity and therefore should be **excluded** from *Table 1.1 Entity resource statement*, but are still **required to be reported** in *Table 3.1 Estimates of special accounts flow and balances*. Where entities include 'Trust moneys' component in the *Table 3.1 Estimates of special account flows and balances*, the component's closing balance should be disclosed with a footnote.

When including special account information, entities should identify the full title of the legislation or legislative instrument, which authorised the creation of each special account. Special accounts are created by either of two means, either:

- in enabling primary legislation, as recognised under section 80 of the PGPA Act, in which case the full legislative title of the Act and the appropriate section(s) need to be included or
- through a determination by the Finance Minister under section 78 of the PGPA Act, in which case the title of the legislative instrument need to be included.

As some titles will be too long to include neatly in Table 3.1, entities can use short titles and provide the full title of the Act or instrument name in a footnote.

Entities may utilise more detailed information from their own FMIS, however the figures in CBMS are the authoritative figures used for the consolidation of the whole of government accounts and therefore any data from entity FMIS should reconcile with the CBMS figures.

Entities are to provide a comparator line below each special account with the corresponding 2024-25 figure.

The opening balance for 2025-26 will be an actual figure as reported as the closing balance in entity's 2024-25 audited financial statements: Special Accounts note.

The estimated opening balance for forward estimates will equal the estimated closing balance for the previous year's transactions.

The interest equivalency payments data should be consistent with both the entity's FMIS and the journal entries in CBMS.

Refer to:

- CBMS System Guide – Special Accounts (available from CBMS under System Guides)
- [Guide to appropriations](#) (RMG 100) (available on the Finance website).

7.2 Budgeted financial statements

The financial statements (Tables 3.2 to 3.12) conclude each entity's PAES and provide readers with an update on financial movements for the Budget year and three forward years. The financial statements also include actual data for the comparator year 2024-25, which was published in entity annual reports and reported in CBMS for the preparation of the whole-of-government Consolidated Financial Statements (CFS).

Where possible entities should apply the accounting policies and assumptions they expect to apply when preparing their 2025-26 Financial Statements when preparing their Budget Estimates.

Entities are to refer to and follow the [FRR and related reporting guidance](#) available from Finance's web-page.

8. Contacts

8.1 Department of Finance

In the first instance, entities should contact their AAU for enquiries.

For guidance on the preparation of the PB Statements (including publication on data.gov.au but excluding performance reporting), entities can contact the **Accounting Framework and Capability Support Team** on:

- budget_framework@finance.gov.au (emails rated up to Protected)
- Accounting Policy hotline 02 6215 3111

For guidance on **Performance Information** and annual performance statements (Section 2 of the PAES excluding Table 2.X.1 and 2.X.2), corporate plans and annual reports entities should contact:

- the **PGPA and Digital Reporting Branch** PGPA@finance.gov.au

For guidance on the production of the **Appropriation Bills**, the CFO sign-off process and outcome changes, entities should contact:

- The **Annual Appropriation Team** annual.appropriations@finance.gov.au

For queries regarding **ASL reporting**, please contact your Agency Advice Unit.

8.2 Treasury

Treasury sets formatting standards for the PAES templates and uploads PAES links to www.budget.gov.au. Treasury also coordinates the Budget lock-up at Australian Parliament House and undertakes budget coordination activities at the entity level.

Key Treasury contacts:

- general budget communications queries budgetcommunications@treasury.gov.au
- design and formatting creativeservicesDL@treasury.gov.au
- budget website budget-website@treasury.gov.au
- the Treasury Budget Communications Team 02 6263 3788

8.3 CanPrint

CanPrint is the preferred printer for BP and PB Statements. If printing is carried out 'in-house' or with another printer, entities must liaise with Finance to ensure that cover stock, colour and text is consistent with all other portfolio entities.

It is the responsibility of each Portfolio Department to arrange the printing and secure freighting of their PAES.

Contact details for CanPrint Communications Pty Ltd are:

Address: CanPrint Communications Pty Ltd
16 Nyrang Street
Fyshwick, ACT 2609

8.4 Senate Table Office

The **Senate Table Office** receives deliveries from entities of the PAES Statements for the Senate, House of Representatives, Budget lockup and the Parliamentary Library. Their contact details are:

Documents officer table.docs@aph.gov.au 02 6277 3037

- Address: Room SG 25
Department of the Senate
Parliament House
Canberra, ACT 2600

Appendix 1:

9. Sources of information – Table 1.1 Entity Resource Statement

Entities are required to publish Table 1.1 Entity resource statement in their PAES. The data is to be updated on the same basis as applied in the 2025-26 PB Statement.

The majority of the information can be sourced by running the following operational reports from CBMS:

9.1.1 Majority of reports

The majority of the information can be sourced by running the following operational reports from CBMS:

- All Reports → CBMS Reporting → Statutory Reports → Appropriation Bills → Additional Estimates Bills → Appropriation Bill 3 Portfolio Summary and Detail
- All Reports → CBMS Reporting → Statutory Reports → Appropriation Bills → Additional Estimates Bills → Appropriation Bill 4 Portfolio Summary and Detail
- All Reports → CBMS Reporting → Operational Reports → Cash Management → Cash Operational Reports → CM.OR.010 Appropriation Balances Report
- All Reports → CBMS Reporting → Operational Reports → Actuals → Annual Actuals → AA.OR.07 Annual Actuals Detail Listing AEIFRS Report
- All Reports → CBMS Reporting → Operational Reports → Estimates → Annual Estimates → AE.OR.09 Annual Estimates Special Accounts Report
- All Reports → CBMS Reporting → Operational Reports → Estimates → Annual Estimates → AE.OR.13 Annual Estimates Detail Listing AEIFRS Report (PBF)
- All Reports → CBMS Reporting → Operational Reports → Estimates → Annual Estimates → AE.OR.10 Appropriation Bill – Actual Available Appropriations (AAA) Report

9.1.2 Prior year appropriation, Actual available appropriation and Estimate as at Budget 2025-26

The **prior year appropriation** rows should reflect unspent/undrawn appropriations available at the start of the financial year (i.e. the closing balance of the previous year).

The **actual available appropriation** column should reflect the closing unspent appropriation balance from the entity's 2024-25 annual report.

- These amount can potentially be sourced from the Appropriation note of an entity's 2024-25 annual report.

The **estimate as at Budget 2025-26** column, should reflect the estimate published during the 2025-26 Budget update and may also include amounts for 'prior year appropriation' balances. Entities can check

their Budget figures (hard limits) and unspent, undrawn balances by running the Appropriation Balances Report from CBMS. These balances may also include any s51 withholdings and administrative quarantine impacts since applied to the 2025-26 Budget update where they are applied to Appropriation Act 1 and/or Supply Act 1 (footnotes should be included for amounts quarantined).

- [All Reports](#) → [CBMS Reporting](#) → [Operational Reports](#) → [Cash Management](#) → [Cash Operational Reports](#) → [CM.OR.010 Appropriation Balances Report](#).

The report's 'Available balance' column shows the amount available to the entity, with the 'Hard Limit' line-items reporting the total appropriations for each Appropriation type.

- Total available appropriation balance can be calculated by adding the hard limit lines of the Appropriations Balances Report for the relevant program or outcome for all financial years.

Where there are unspent appropriations available for administered expenses, equity injections, and administered assets and liabilities, they should be shown in Table 1.1 as a separate line item.

- These amount can be sourced from the Appropriation note of the entity's 2024-25 annual report from the variance column.

10. Sources of information - Table 2.X.1 Budgeted expenses for outcomes

CBMS does not provide detailed data by appropriation source at the budgeted expenses by program level (required for the Table 2.x Budgeted expenses by outcome).

Entities will need to source this data from their own FMIS.

11. Sources of information - Tables 3.X Special account flows and budgeted financial statements

CBMS contains system-generated reports for *Section 3 Special account flows and budgeted financial statements* tables. They are available for use by entities who are required to prepare a PAES statement.

For Special Accounts entities can run a PAES Table 3.01 Estimates of special account flows and balances from CBMS to complete this table. This functionality can be accessed through:

- [All Reports](#) → [CBMS Reporting](#) → [Statutory Reports](#) → [PAES](#) → [PAES.T3.01 Estimates of Special Account Flows and Balances](#)

This CBMS report does not display special accounts that have been deactivated in the system. Entities are to reinstate special accounts that sunset in the current year 2025-26 and the previous year 2024-25 for reporting purposes. For example, figures will display in the previous year when it was active but nil amounts in the current year when the account was deactivated.

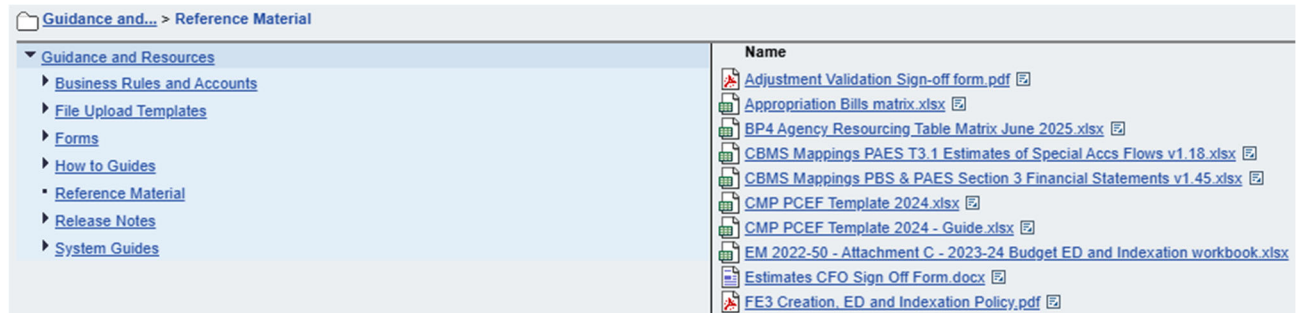
The budgeted financial statements can be accessed through the following path under CBMS User Reference Material:

- [All Reports](#) → [CBMS Reporting](#) → [Statutory Reports](#) → [PAES](#) → [Tables 3.02 to 3.12](#)

Entities are encouraged to use these reports (PAES T3.2 to PAES T3.12) and become familiar with their use to improve entity processes in checking and completing their PAES tables.

Documentation is available that describes the mappings for how the data flows through each of the tables derived by CBMS. They are available through a link located on the CBMS landing page Reference Material under the following path:

- [User Support](#) → [Guidance and Resources](#) → [Reference Material](#) → [CBMS Mappings PBS & PAES Section 3 Financial Statements v1.xx.xlsx](#)



- Entities **must continue to use** the Excel templates in [Attachment G](#) (to this EM) to prepare their PAES document for publication purposes.

Information for these tables should also be sourced and crosschecked from the following CBMS operational reports:

- [All Reports](#) → [CBMS Reporting](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.01 Annual Estimates Financial Statements](#)

All Account Hierarchies should be expanded (by right clicking on one of the Account Hierarchy items and selecting Hierarchical Navigation → All → Expand all hierarchies) prior to exporting reports.

- [All Reports](#) → [CBMS Reporting](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.02 Annual Estimates Assets and Equity Report](#)
- [All Reports](#) → [CBMS Reporting](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.06 Annual Estimates Capital Budget Statement Report](#)