

As at 2025-26 PEFO - Exemptions from the annual ongoing efficiency dividend (ED)

Note: Changes in percentages of partial exemption since the 2025-26 Budget response are a result of the change in proportionality of exempt funding and departmental appropriation, rather than being driven by a change in the nature of the exemption itself.

Percentage calculation is based on financial year 2025-26 appropriation funding.

Agency	Exemption	Description
Australian Broadcasting Corporation	Full	Effective from 1987-88 (except in 1996-97).
Australian Financial Security Authority	Full	Effective from 2016-17.
Australian Signals Directorate	Full	Effective from 2018-19.
Office of National Intelligence	Full	Effective from 1 July 2015. ONI established in 2018; exemption previously associated with the Office of National Assessment.
Office of the Inspector-General of Intelligence and Security	Full	Effective from 1 July 2015.
Safe Work Australia	Full	Effective from 2010-11.
Special Broadcasting Service Corporation	Full	Effective from 1987-88 (except in 1996-97 to 2002-03).
Australian Institute of Marine Science	Partial	88 per cent of funding is exempt.
Australian Maritime Safety Authority	Partial	77 per cent of funding is exempt in relation to funding for Search and Rescue activities and aircraft contracts.
Australian Nuclear Science and Technology Organisation	Partial	85 per cent of funding is exempt.
Commonwealth Scientific and Industrial Research Organisation	Partial	70 per cent of funding is exempt.
Creative Australia	Partial	51 per cent of the funding is exempt (reflecting funding provided for the following programs: <i>Playing Australia, Contemporary Touring Initiative, Contemporary Music Touring Program, Visual Arts and Craft Strategy, NAPF and Major Festival Initiatives</i>).
Department of Defence	Partial	Approximately 89 per cent of Defence funding is exempt, reflecting the military-in-nature activities/programs.
Department of Foreign Affairs and Trade (DFAT)	Partial	9 per cent of the total DFAT departmental funding related to overseas property lease is exempt. DFAT's overseas property lease funding is exempt from the ED base rate, starting from 2021-22.
Department of Home Affairs	Partial	8 percent of funding is exempt (reflecting funding provided for Coast Watch contractual arrangements for surveillance aircraft and helicopters and the Import Processing Charge).

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Department of Infrastructure, Transport, Regional Development, Communications and the Arts	Partial	1 per cent of funding is exempt (reflecting funding provided to the <i>Visions of Australia</i> and <i>Festivals Australia</i> programs).
Federal Court of Australia	Partial	25 per cent of funding is exempt (reflecting funding provided to salaries of judges). Salaries of judges are exempt (including the Federal Circuit and Family Court of Australia) as remuneration cannot decrease due to constitutional limitations.
Geoscience Australia	Partial	70 per cent of funding is exempt.
High Court of Australia	Other	Salaries of justices and allowances for High Court of Australia are funded from special appropriations (which inherently is exempted from efficiency dividend). Accordingly, while the efficiency dividend is not applied to this expenditure, this exemption is not expressed in percentage terms as it does not form a proportion of the departmental annual appropriation.
Indigenous Land and Sea Corporation	Partial	94 per cent of funding is exempt in relation to the <i>New Real Jobs</i> program, which is administered in nature.
Australian Sports Commission	Partial	74 per cent of funding is exempt (reflecting funding provided for the grants component of the Australian Sports Commission's funding allocation).