Portfolio Budget Statements 2025–26

Budget Related Paper No. 1.13

**Prime Minister and Cabinet Portfolio**

Budget Initiatives and Explanations of Appropriations   
Specified by Outcomes and Programs by Entity

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ASSISTANT MINISTER TO THE PRIME MINISTER

parliament House

canberra 2600

President of the Senate

Australian Senate

Parliament House

CANBERRA ACT 2600

Speaker

House of Representatives

Parliament House

CANBERRA ACT 2600

Dear President

Dear Mr Speaker

I hereby submit the Portfolio Budget Statements in support of the 2025–26 Budget for the Prime Minister and Cabinet portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the outcomes for the portfolio.

I present these statements to provide accountability to the Parliament and, through it, the public.

Yours sincerely

Patrick Gorman

Abbreviations and conventions

The following notation may be used:

NEC/nec not elsewhere classified

‑ nil

.. not zero, but rounded to zero

na not applicable (unless otherwise specified)

nfp not for publication

$m $ million

$b $ billion

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

Enquiries

Should you have any enquiries regarding this publication please contact, Chief Finance Officer, Department of the Prime Minister and Cabinet on (02) 6271 5111.

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

Contents

[User guide ix](#_Toc193187315)

[Prime Minister and Cabinet Portfolio Overview 3](#_Toc193187316)

[Department of the Prime Minister and Cabinet 19](#_Toc193187318)

[Aboriginal Hostels Limited 45](#_Toc193187320)

[Australian Institute of Aboriginal and Torres Strait Islander Studies 65](#_Toc193187321)

[Australian National Audit Office 85](#_Toc193187322)

[Australian Public Service Commission 111](#_Toc193187323)

[Indigenous Business Australia 133](#_Toc193187325)

[Indigenous Land and Sea Corporation 157](#_Toc193187327)

[National Indigenous Australians Agency 179](#_Toc193187328)

[Net Zero Economy Authority 227](#_Toc193187330)

[Office of National Intelligence 247](#_Toc193187331)

[Office of the Official Secretary to the Governor-General 267](#_Toc193187332)

[Torres Strait Regional Authority 293](#_Toc193187334)

[Workplace Gender Equality Agency 313](#_Toc193187336)

User guide  
to the  
Portfolio Budget Statements

# User guide

The purpose of the *2025–26 Portfolio Budget Statements* (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2025–2026 (or Appropriation (Parliamentary Departments) Bill *(*No. 1) 2025–2026 for the parliamentary departments) and related Supply Bills where they exist applicable to the 2025–26 Budget. In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be ‘relevant documents’ to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

The PB Statements provide information, explanation and justification to enable Parliament to understand the purpose of each outcome proposed in the Bills.

As required under section 12 of the *Charter of Budget Honesty Act 1998*, only entities within the general government sector are included as part of the Commonwealth general government sector fiscal estimates and produce PB Statements where they receive funding (either directly or via portfolio departments) through the annual appropriation acts.

The Commonwealth performance framework

The following diagram outlines the key components of the Commonwealth performance framework. The diagram identifies the content of each of the publications and the relationship between them. Links to the publications for each entity within the portfolio can be found in the introduction to Section 2: Outcomes and planned performance.

**Commonwealth performance framework**Key components of relevant publications

Portfolio Budget Statements   
(typically May)   
Portfolio based

Corporate plan   
(31 August)  
Entity based

Supports Annual Appropriations. Informs senators and members of parliament of the proposed allocations of other resources to government outcomes and programs.

Provides links to relevant programs  
undertaken by other Commonwealth  
entities.

Provides high-level performance  
information for current, ongoing programs.

Provides detailed performance information for proposed new budget measures that require a new program or significantly change an existing program.

Links to the corporate plan through reporting key activities.

Primary planning document of a  
Commonwealth entity.

Sets out the purposes of the entity and the key activities it will undertake to achieve its purposes over a minimum  
4-year period.

Describes the environment in which the entity operates, the capability it requires to undertake its key activities, its risk oversight and management systems including key risks and how those are managed, and how it will cooperate with others, including any subsidiaries, to achieve its purposes.

Explains how the entity’s performance will be measured and assessed.

Annual performance statements   
(October following year)Entity based

Included in the Commonwealth entity’s annual report.

Reports on the actual performance results for the reporting year as set out in the corporate plan and Portfolio Budget Statements.

Provides an analysis of the factors that may have contributed to the entity’s  
performance results.

Portfolio overview

# Prime Minister and Cabinet Portfolio Overview

**Ministers and portfolio responsibilities**

The role of the Prime Minister and Cabinet portfolio is to provide advice and support to the Prime Minister, the Cabinet, Portfolio Ministers and Assistant Ministers on matters that are at the forefront of public policy and government administration.

The principal responsibilities of the Department of the Prime Minister and Cabinet include:

* advice to the Prime Minister on policy and implementation across government
* assistance to the Prime Minister in managing the Cabinet and National Cabinet programs
* ensuring high quality and evidence-based analysis is provided to decision makers
* convening and supporting taskforces to coordinate and drive government policies
* women’s policies, leadership and development strategy, to support women’s equality, safety, economic security, and health and wellbeing
* international and national security policy coordination
* intergovernmental relations and communications with state and territory governments
* coordination of government administration
* Australian honours and symbols policy
* official and ceremonial support
* official establishments, ownership and property management of the Prime Minister’s official residences
* policy settings for whole of Government crisis coordination arrangements as outlined in the Australian Government Crisis Management Framework.

The principal responsibilities of the Prime Minister and Cabinet portfolio include:

* Australian Government Aboriginal and Torres Strait Islander policy, programs and service delivery
* improving results for Aboriginal and Torres Strait Islander people through enhanced Indigenous economic rights to support economic independence, the provision of improved access to education, employment, health, wellbeing and other services, as well as the maintenance of cultural identity
* coordination and evaluation of Australia’s foreign intelligence activities
* implementing the Australian Government’s workplace relations policy to ensure the Australian Public Service (APS) continues to be a model employer and employer of choice
* improving APS people management, capability development and culture including as part of the APS Reform Program
* supporting regional economic transformation as Australia decarbonises and the energy system changes by engaging with a range of stakeholders to help key regions, industries, and employers proactively manage the transformation
* support to the Governor-General to perform their official duties, and
* promoting and improving workplace gender equality in Australian workplaces.

For information on resourcing across the portfolio, please refer to Part 1: Agency Financial Resourcing in the *Budget Paper No. 4: Agency Resourcing*.

The Portfolio comprises the following non-corporate Commonwealth entities, corporate Commonwealth entities and Commonwealth Companies under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

Non-corporate Commonwealth entities under the PGPA Act:

* Department of the Prime Minister and Cabinet
* Australian National Audit Office
* Australian Public Service Commission
* National Indigenous Australians Agency
* Net Zero Economy Authority
* Office of National Intelligence
* Office of the Official Secretary to the Governor-General
* Workplace Gender Equality Agency

Corporate Commonwealth entities under the PGPA Act:

* Aboriginal Investment Northern Territory
* Australian Institute of Aboriginal and Torres Strait Islander Studies
* Indigenous Business Australia
* Indigenous Land and Sea Corporation
* Northern Territory Land Councils
  + Anindilyakwa Land Council
  + Central Land Council
  + Northern Land Council
  + Tiwi Land Council
* Torres Strait Regional Authority
* Wreck Bay Aboriginal Community Council

Commonwealth Companies under the PGPA Act:

* Aboriginal Hostels Limited
* National Australia Day Council Limited
* Outback Stores Pty Ltd

For information on resourcing across the portfolio, please refer to Part 1: Agency Financial Resourcing in *Budget Paper No. 4: Agency Resourcing*.

**The** **Department of the Prime Minister and Cabinet** (PM&C) is a non-corporate Commonwealth entity subject to the PGPA Act. The Department provides support to the Prime Minister, the Cabinet, Portfolio Ministers and Assistant Ministers to achieve a coordinated, coherent and innovative approach to the development and implementation of government policies.

**Aboriginal Hostels Limited** (AHL) is a Commonwealth not-for-profit company limited by guarantee and is subjected to the *Corporations Act 2001,* *Australian Charities and Not-for-profits Commission Act 2012* and the PGPA Act. Through a national network of accommodation facilities, AHL provide culturally safe and affordable accommodation that supports First Nations people to access services and economic opportunities.

**Aboriginal Investment NT**, formerly the Northern Territory Aboriginal Investment Corporation (NTAIC) is a corporate Commonwealth entity established by the *Aboriginal Land Rights (Northern Territory) Act 1976* (ALR Act). An independent Board overseas Aboriginal Investment NT which represents a new era of land rights for Aboriginal people in the NT. Aboriginal Investment NT will empower Aboriginal people to activate the economic potential of their land and strategically invest in their communities and businesses to promote self-management and economic self-sufficiency, growing wealth for generations to come. Aboriginal Investment NT will use the Aboriginals Benefit Account (ABA) funding to support the economic, cultural, and social aspirations of Aboriginal people in the NT, whilst generating a modest financial return for reinvestment. Aboriginal Investment NT will also administer beneficial grant programs.

The **Aboriginal Land Commissioner** is an independent statutory office holder under the ALR Act. The principal function of the Commissioner is to conduct formal inquiries into applications for claims to traditional Aboriginal land in the Northern Territory and to provide recommendations to the Minister for Indigenous Australians for the grant of land to traditional owners where appropriate.

The **Australian Institute of Aboriginal and Torres Strait Islander Studies** (AIATSIS) is an independent statutory authority established by the *Australian Institute of Aboriginal and Torres Strait Islander Studies Act 1989*. AIATSIS is the only national cultural institution solely dedicated to telling the story of Australia’s First Nations Peoples through stewardship of a national collection, providing leadership in research and maintenance of a network of collaborations and partnerships.

The **Australian National Audit Office** (ANAO) is a non-corporate Commonwealth entity established under the *Auditor-General Act 1997* and is subject to the PGPA Act. The ANAO assists the Auditor-General in undertaking the performance of functions under the *Auditor-General Act 1997*.

The **Australian Public Service Commission** (APSC) is a non-corporate Commonwealth entity subject to the PGPA Act. It undertakes a central leadership role in providing expertise, guidance and performance monitoring on workforce management strategies. The APSC has a key role in supporting frameworks for a modern and flexible workforce, improving workforce management to support an efficient and effective Australian Public Service (APS), supporting high integrity standards, and fostering improved capability and leadership.

The **Executive Director of Township Leasing** (EDTL) is an independent statutory office holder subject to the PGPA Act. The position was established under the ALR Act to enter into leases of Aboriginal-held land in the Northern Territory on behalf of the Commonwealth, and to administer sub-leases and other rights and interests derived from such leases. The primary function of the EDTL is to hold leases over townships on Aboriginal land in the Northern Territory following agreement between the Commonwealth and the respective Aboriginal Land Council and Land Trust.

**Indigenous Business Australia** (IBA) is a corporate Commonwealth entity established under the *Aboriginal and Torres Strait Islander Act 2005* (ATSI Act) and is subject to the PGPA Act. IBA drives financial inclusion and economic empowerment with Aboriginal and Torres Strait Islander people and communities to achieve economic independence and ensure they are an integral part of the economy. IBA does this through the distribution of capital targeted at home and business ownership, capability development, co-investing with Aboriginal and Torres Strait Islander people in funds that generate financial returns and through sector specific direct investments that provide employment, training and supply chain opportunities.

The **Indigenous Land and Sea Corporation** (ILSC) is a corporate Commonwealth entity established under the ATSI Act and subject to the PGPA Act. The ILSC assists Aboriginal and Torres Strait Islander people to access the economic, social, cultural and environmental benefits the ownership and management of Country (land, fresh water and salt water) can bring. This includes economic self-determination, cultural identity and connection, and the healing of Country. The ILSC’s activities are guided by the principles of self-determination, caring for Country and partnership. It provides assistance by direct investment in projects, supporting capability development, and through enabling the establishment of beneficial networks and partnerships, including sector leadership opportunities.

The **National Australia Day Council Limited** (NADC) is a Commonwealth Company that is subject to the PGPA Act. The NADC’s mission is to inspire national pride and spirit through a range of activities including Australia Day programs and the Australian of the Year Awards.

The **National Indigenous Australians Agency** (NIAA) was established as an Executive Agency on 1 July 2019. The NIAA is a non-corporate Commonwealth entity subject to the PGPA Act. The NIAA is responsible for leading and coordinating the Commonwealth’s policy development, program design and implementation, and service delivery for First Nations peoples. The NIAA provides advice on whole‑of‑government priorities for Aboriginal and Torres Strait Islander people to the Prime Minister and the Minister for Indigenous Australians.

The **Net Zero Economy Authority** (NZEA) is a non-corporate Commonwealth entity established under the *Net Zero Economy Authority Act 2024* on 11 December 2024, subject to the PGPA Act. The Board of the NZEA is responsible for setting NZEA’s strategic direction and is the Accountable Authority.  The NZEA will ensure Australia’s regions, communities and workers are supported to manage the impacts, and share in the benefits of Australia’s transition to a net zero emissions economy. The NZEA supports workers in emissions‑intensive industries affected by net zero transition to access new employment or other opportunities, including through the implementation of the Energy Industry Jobs Plan. The NZEA also promotes coordination and consistency in the design and implementation of net zero transition-related policies, programs and plans,  facilitates investment in net zero transformation, supports First Nations people to participate in, and benefit from, the transition to net zero, and delivers educational and promotional initiatives.

The **Anindilyakwa Land Council** (ALC), **Central Land Council** (CLC), **Northern Land Council** (NLC) and **Tiwi Land Council** (TLC) are the four Northern Territory Land Councils established under the ALR Act. The Land Councils are subject to the PGPA Act. Each is a corporate Commonwealth entity established to represent Aboriginal interests in a range of processes under the ALR Act.

The **Office of National Intelligence** (ONI) is a non-corporate Commonwealth entity operating under the *Office of National Intelligence Act 2018* and is subject to the PGPA Act. ONI provides assessments on matters of political, strategic or economic significance to Australia, the Prime Minister, senior ministers and senior officials. ONI is also responsible for integration, coordination and evaluation of Australia’s national intelligence capabilities.

The **Office of the Official Secretary to the Governor-General** (OOSGG) is a non-corporate Commonwealth entity that supports the Governor-General in the performance of their responsibilities and is subject to the PGPA Act. The position of the Official Secretary to the Governor-General (the Official Secretary) has existed since 1901. The OOSGG was established in December 1984 by amendment to the *Governor‑General Act 1974*.

**Outback Stores Pty Ltd** (OBS) is a Commonwealth company subject to the *Corporations Act 2001* and the PGPA Act. OBS promotes food security, health and employment in remote Indigenous communities by managing community stores. OBS helps Aboriginal and Torres Strait Islander people to improve their standard of living and achieve health goals through increasing access to affordable healthy food and the provision of quality retail management services for community stores.

The **Torres Strait Regional Authority** (TSRA) is a corporate Commonwealth entity established by the ATSI Act and is subject to the PGPA Act. The TSRA formulates, implements and monitors the effectiveness of programs for Torres Strait Islander and Aboriginal people living in the Torres Strait, and also advises the Minister for Indigenous Australians about issues relevant to Torres Strait Islander and Aboriginal people living in the Torres Strait region. The TSRA works to empower Torres Strait Islander and Aboriginal people living in the Torres Strait to determine their own affairs based on the *ailan kastom* (island custom) of the Torres Strait.

The **Workplace Gender Equality Agency** (WGEA) is a non-corporate Commonwealth entity established by the *Workplace Gender Equality Act 2012* (WGE Act) and is subject to the PGPA Act. The WGEA is responsible for promoting and improving gender equality in Australian workplaces and administering the functions of the WGE Act.

The **Wreck Bay Aboriginal Community Council** (WBACC) is a corporate Commonwealth entity established by the *Aboriginal Land Grant (Jervis Bay Territory) Act 1986* and is subject to the PGPA Act. The council holds title to land and provides services to the Aboriginal community of Jervis Bay.

**Figure 1: Prime Minister and Cabinet portfolio structure and outcomes**

|  |
| --- |
| **Prime Minister — The Hon Anthony Albanese MP** |
|  |
| Minister for the Public Service and Minister for Women — Senator the Hon Katy Gallagher  Minister for Indigenous Australians — The Hon Malarndirri McCarthy MP  Cabinet Secretary – The Hon Mark Dreyfus KC MP |
|  |
| Assistant Minister to the Prime Minister and Assistant Minister for the Public Service — The Hon Patrick Gorman MP  Assistant Minister for a Future Made in Australia — Senator the Hon Tim Ayres  Assistant Minister for Women — The Hon Kate Thwaites MP |
|  |
| **Department of the Prime Minister and Cabinet** *Secretary: Professor Glyn Davis AC*  Outcome: Provide high quality policy advice and support to the Prime Minister, the Cabinet, Portfolio Ministers and Assistant Ministers including through the coordination of government activities, policy development and program delivery. |
|  |
| **Aboriginal Hostels Limited**  *Acting Chief Executive Officer: Mr Dermot Walsh*  Outcome: Improved access to education, employment, health and other services for Aboriginal and Torres Strait Islander people travelling or relocating through the operation of temporary hostel accommodation services. |
|  |
| **Aboriginal Investment Northern Territory** *Chief Executive Officer: Ms Elly Patira*  Outcome: Assist cultural maintenance and social well-being, economic self-sufficiency and self-management for the betterment of Aboriginal people living in the Northern Territory through investments, commercial enterprise, beneficial payments and other financial assistance. |
|  |
| **Australian Institute of Aboriginal and Torres Strait Islander Studies**  *Chief Executive Officer: Mr Leonard Hill*  Outcome: Further understanding of Australian Indigenous cultures, past and present through undertaking and publishing research, and providing access to print and audio-visual collections. |

|  |
| --- |
|  |
| **Australian National Audit Office** *Auditor-General: Dr Caralee McLiesh PSM*  Outcome: To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public. |
| **Indigenous Business Australia**  *Chief Executive Officer: Mr Leo Bator*  Outcome: Improved economic inclusion and participation to enhance the financial wellbeing and independence of Aboriginal and Torres Strait Islander people through distribution of home and business finance, access to wealth generating opportunities and capability development activities. |
|  |
| **Indigenous Land and Sea Corporation** *Chief Executive Officer: Mr Joe Morrison*  Outcome: Enhanced socio-economic development, maintenance of cultural identity and protection of the environment by Indigenous Australians through the acquisition and management of land, water and water‑related rights. |
|  |
| **National Australia Day Council Limited** *Chief Executive Officer: Mr Mark Fraser AO CVO*  Outcome: A shared celebration of Australia and Australians through promoting the meaning of and participation in Australia Day and the Australian of the Year Awards. |
|  |
| **National Indigenous Australians Agency** *Chief Executive Officer: Ms Jody Broun*  Outcome: Lead the development and implementation of the Australian Government’s agenda to improve the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples and communities through working in partnership and effectively delivering programs. |
|  |
| **Net Zero Economy Authority** *Chief Executive Officer: Mr David Shankey*  Outcome: Facilitate the achievement of Australia's greenhouse gas emissions targets by empowering communities, regions and workers most affected by Australia's transition to a net zero emissions economy to anticipate and respond to the risks and opportunities of the transition, including through: facilitating investment, supporting workers, building community engagement and coordinating net zero related policies and programs. |
|  |
| **Northern Territory Land Councils**  Anindilyakwa Land Council – *Accountable Authority: Ms Cherelle Wurrawilya (Chair) and Mr Colin Wakefield (Interim Chief Executive Officer)*  Central Land Council – *Accountable Authority: Mr Matthew Palmer (Chair) and Mr Lesley Turner  (Chief Executive Officer)*  Northern Land Council – *Accountable Authority: Mr Matthew Ryan (Chair) and Mrs Jessie Schaecken (Interim Chief Executive Officer)*  Tiwi Land Council – *Accountable Authority: Mr Leslie Tungatalum (Chair) and Mr Brendan Ferguson  (Chief Executive Officer)*  Objective: Represent Aboriginal interests in various processes under the *Aboriginal Land Rights (Northern Territory) Act 1976*. The Central Land Council and Northern Land Council are Native Title Representative Bodies under the *Native Title Act 1993*. |
|  |
| **Office of National Intelligence** *Director-General: Mr Andrew Shearer*  Outcome: Advancement of Australia's national interests through increased government awareness of international developments affecting Australia, and integration, coordination and evaluation of Australia’s national intelligence capabilities. |
| **Office of the Official Secretary to the Governor-General** *Official Secretary: Mr Gerard Martin*  Outcome: The performance of the Governor-General’s role is facilitated through organisation and management of official duties, management and maintenance of the official household and property and administration of the Australian Honours and Awards system. |
|  |
| **Outback Stores Pty Ltd** *Chief Executive Officer: Mr Michael Borg*  Objective: To improve access to affordable, healthy food for Indigenous communities, particularly in remote areas, through providing food supply and store management and support services. |
|  |
| **Australian Public Service Commission** *Commissioner: Dr Gordon de Brouwer PSM*  Outcome: Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation. |
|  |
| **Torres Strait Regional Authority** *Interim**Chief Executive Officer: Mr Charlie Kaddy*  Outcome: Progress towards closing the gap for Torres Strait Islander and Aboriginal people living in the Torres Strait Region through development planning, coordination, sustainable resource management, and preservation and promotion of Indigenous culture. |
|  |
| **Workplace Gender Equality Agency**  *Chief Executive Officer: Ms Mary Wooldridge*  Objective: Promote and improve gender equality in Australian workplaces including through the provision of advice and assistance to employers and the assessment and measurement of workplace gender data. |
|  |
| **Wreck Bay Aboriginal Community Council** *Chief Executive Officer: Ms Tamara Mitchell*  Objective: Established by the *Aboriginal Land Grant (Jervis Bay Territory) Act 1986* to hold title to land and provide council services to the Aboriginal Community of Jervis Bay. |

Entity resources and planned performance

[Department of the Prime Minister and Cabinet 19](#_Toc193187372)

[Aboriginal Hostels Limited 45](#_Toc193187374)

[Australian Institute of Aboriginal and Torres Strait Islander Studies 65](#_Toc193187375)

[Australian National Audit Office 85](#_Toc193187376)

[Australian Public Service Commission 111](#_Toc193187377)

[Indigenous Business Australia 133](#_Toc193187379)

[Indigenous Land and Sea Corporation 157](#_Toc193187381)

[National Indigenous Australians Agency 179](#_Toc193187382)

[Net Zero Economy Authority 227](#_Toc193187384)

[Office of National Intelligence 247](#_Toc193187385)

[Office of the Official Secretary to the Governor-General 267](#_Toc193187386)

[Torres Strait Regional Authority 293](#_Toc193187388)

[Workplace Gender Equality Agency 313](#_Toc193187390)

**Department of the Prime Minister and Cabinet**

**Entity resources and planned performance**

**Department of the Prime Minister and Cabinet**

[Section 1: Entity overview and resources 19](#_Toc193541039)

[1.1 Strategic direction statement 19](#_Toc193541040)

[1.2 Entity resource statement 20](#_Toc193541041)

[1.3 Budget measures 23](#_Toc193541042)

[Section 2: Outcomes and planned performance 24](#_Toc193541043)

[2.1 Budgeted expenses and performance for Outcome 1 25](#_Toc193541044)

[Section 3: Budgeted financial statements 28](#_Toc193541045)

[3.1 Budgeted financial statements 28](#_Toc193541046)

[3.2 Budgeted financial statements tables 29](#_Toc193541047)

# Department of the Prime Minister and Cabinet

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The role of the Department of the Prime Minister and Cabinet (PM&C) is to support the Prime Minister, the Cabinet, and portfolio ministers through effective and timely policy development and advice; support, coordination and monitoring of key government priorities and services; delivery; and responding quickly and decisively to emerging risks and issues.

The Department strives to achieve a coordinated, coherent and innovative approach to the development and implementation of government policies applying a whole-of-nation and whole-of-government perspective. This requires effective and timely advice on a range of issues, working across portfolios and in partnership with our domestic and international stakeholders, to address the long term challenges and opportunities in order to deliver on our mission to improve the lives of all Australians. Priority areas for the Department include:

* supporting the Prime Minister as Head of Government, Chair of the Cabinet, and Chair of the National Cabinet
* supporting the effective functioning of the Government
* advising the Prime Minister and Minister for Women on women’s safety, economic security, workforce participation, leadership and international engagement, and coordinating this work across government
* supporting the Prime Minister, the Cabinet and our portfolio ministers to prosecute their policy priorities by drawing on our central policy expertise and stakeholder relationships to provide advice on major domestic, international and national security policy issues
* monitoring and providing support and advice on the implementation of key government initiatives, policies, programs and services
* advising the Prime Minister and the Minister for the Public Service on matters relating to the Australian Public Service (APS)
* utilising our taskforce capability to respond quickly to address emerging issues and crises by promoting whole-of-government coordination

Further details of the objectives and performance evaluation mechanisms attached to this strategy are detailed in Section 2 of this document.

### 1.2 Entity resource statement

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

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ table in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

**Table 1.1: PM&C resource statement – Budget estimates for 2025–26 as at Budget March 2025**



**Table 1.1: PM&C resource statement – Budget estimates for 2025–26 as at Budget March 2025 (continued)**

**Third party payments from and on behalf of other entities**



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

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

* + - * 1. Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025-26.
        2. Excludes $47.1m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
        3. Excludes departmental capital budget (DCB).
        4. Estimated External Revenue receipts under section 74 of the PGPA Act.
        5. Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a ‘contribution by owner’.
        6. Administered capital budgets are not separately identified in Appropriation Bill (No.1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.10 for further details. For accounting purposes, this amount is designated as a ‘contribution by owner’.
        7. ‘Corporate entities’ are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.
        8. Appropriation Bill (No. 2) 2025-26 and Supply Bill (No. 2) 2025-26.

### 1.3 Budget measures

Budget measures in relating to PM&C are detailed in the *Budget Paper No. 2* and are summarised below.

**Table 1.2: PM&C 2025–26 Budget measures**



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

* + - * 1. The measure titled ‘Savings on external labour – further extension’ is a cross portfolio measures. The full measure description and package details appear in the *Budget Paper No. 2* under Cross Portfolio.

## Section 2: Outcomes and planned performance

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

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

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for PM&C can be found at: https://www.pmc.gov.au/about-us/accountability-and-reporting/corporate-plans  The most recent annual performance statement can be found at: <https://www.pmc.gov.au/about-us/accountability-and-reporting/annual-reports> |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| **Outcome 1: Provide high quality policy advice and support to the Prime Minister, the Cabinet, Portfolio Ministers and Assistant Ministers including through coordination of government activities, policy development and program delivery.** |

*Budgeted expenses for Outcome 1*

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

**Table 2.1.1: Budgeted expenses for Outcome 1**



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

* + - * 1. The annual expense figures reflect the appropriations provided for the provision for future entitlement for each of the former Governors-General. This is unwound as expenses not requiring appropriations in the Budget year.
        2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees, and other services provided free of charge.
        3. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

**Table 2.1.2: Performance measures for Outcome 1**

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

| **Outcome 1** **– Provide high quality policy advice and support to the Prime Minister, the Cabinet, Portfolio Ministers and Assistant Ministers including through coordination of government activities, policy development and program delivery.** | | |
| --- | --- | --- |
| **Program 1.1 – Prime Minister and Cabinet**  Program 1.1 contributes to the delivery of Outcome 1 by:   * providing advice, support and services to the Prime Minister, the Cabinet and portfolio ministers * providing effective coordination and leadership across the APS-enterprise for major domestic, international, and national security matters * supporting the Cabinet and its committees to facilitate informed decision making. | | |
| **Key Activities (a)** | 1. Provide informed, impactful and timely advice. 2. Support government priorities through whole‑of‑government leadership and coordination. 3. Enable government decision‑making, including through Cabinet operations. | |
| **Year** | **Performance measures (b)** | **Expected Performance Results (c)** |
| Current Year  2024–25 | Percentage of key stakeholders that are satisfied with PM&C’s advice. | Target: 77% |
| Percentage of key stakeholders satisfied with the coordination and support provided by PM&C in the delivery of government priorities. | Target: 77% |
| Percentage of key stakeholders satisfied with PM&C’s support to the Cabinet and its committees. | Target: 77% |
| **Year** | **Performance measures (d)** | **Planned Performance Results** |
| Budget Year  2025–26 | Percentage of key stakeholders that are satisfied with PM&C’s advice. | Target: 78% |
| Percentage of key stakeholders satisfied with the coordination and support provided by PM&C in the delivery of government priorities. | Target: 78% |
| Percentage of key stakeholders satisfied with PM&C’s support to the Cabinet and its committees. | Target: 78% |
| Forward Estimates  2026–27 to 2028–29 | Performance measures as per 2025–26 | Target increases by 1% each year to 80% in 2027–28 (to be maintained for 2028–29). |
| Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil | | |

* + - * 1. PM&C’s key activities were updated in the Corporate Plan 2024–25.
        2. PM&C’s performance measures were updated in the Corporate Plan 2024–25.
        3. These performance measures are assessed via the department’s annual stakeholder satisfaction survey, which is anticipated to be completed in April 2025. The details of PM&C’s performance results for 2024‑25 will be reported in the annual performance statements in the PM&C Annual Report 2024–25.
        4. The department is reviewing its performance measures for 2025–26. PM&C’s performance measures and targets will be published in the PM&C Corporate Plan 2025–26.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of PM&C’s finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

**3.1.1 Differences between entity resourcing and financial statements**

The entity resource statement (Table 1.1) provides a consolidated view of all the resources available to the PM&C in 2025-26 both departmental and administered. This includes appropriations receivable that is yet to be drawn down to cover payables and provisions on the balance sheet. The comprehensive income statement (Table 3.1) shows only the departmental operating appropriations provided in 2025-26 and across the forward estimates.

**3.1.2 Explanatory notes and analysis of budgeted financial statements**

*Departmental Financial Statements*

Revenue from government in 2025-26 is budgeted at $257.2 million ($228.5 million in 2024‑25). Own source revenue in 2025-26 is expected to be $30.5 million and is primarily related to shared services agreements with entities within the Portfolio.

PM&C’s departmental net asset position at 30 June 2026 is expected to be $50.2 million. Financial assets of $63.4 million are primarily appropriations receivable retained to cover employee provisions and supplier payables. The department’s asset position is expected to decrease over the forward estimates with depreciation outweighing capital investment.

*Administered Financial Statements*

Administered expenses in 2025-26 is budgeted at $213.8 million ($184.4 million in 2024-25). The increase in expenses is primarily due to measures identified in Table 1.2 and an increase in payments to Corporate Commonwealth Entities.

### 3.2 Budgeted financial statements tables

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



**Note: Impact of net cash appropriation arrangements**



Prepared on Australian Accounting Standards basis.

* + - * 1. From 2010–11, the Government introduced net cash appropriation arrangements that provided non‑corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Bill (No.1). This replaced revenue appropriations provided under Appropriation Bill (No.1) and Supply Bill (No.1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental capital budget statement.
        2. Applies leases under AASB 16 Leases.

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



Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

* + - * 1. Includes purchases from current and previous years’ departmental capital budgets (DCBs).

**Table 3.6: Statement of departmental asset movements (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

* + - * 1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill   
           (No. 1) 2025-26 and Supply Bill (No.1) 2025–2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

****

Prepared on Australian Accounting Standards basis.

* + - * 1. From 2010–11, the Government introduced net cash appropriation arrangements where Bill (No.1) revenue appropriations for the depreciation/amortisation expenses of non‑corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate administered capital budget (ACB) provided through Bill (No.1) equity appropriations used for depreciation/amortisation expenses. For information regarding ACBs, please refer to Table 3.10 administered capital budget statement.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

* + - * 1. Includes purchases from current and previous years’ administered capital budgets (ACBs).

**Table 3.11: Statement of administered asset movements (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

* + - * 1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill   
           (No. 1) 2025–2026 and Supply Bill (No. 1) 2025-26 for depreciation/amortisation expenses, ACBs or other operational expenses.

**Aboriginal Hostels Limited**

**Entity resources and planned performance**

**Aboriginal Hostels Limited**

[Section 1: Entity overview and resources 45](#_Toc193530654)

[1.1 Strategic direction statement 45](#_Toc193530655)

[1.2 Entity resource statement 46](#_Toc193530656)

[1.3 Budget measures 48](#_Toc193530657)

[Section 2: Outcomes and planned performance 49](#_Toc193530658)

[2.1 Budgeted expenses and performance for Outcome 1 50](#_Toc193530659)

[Section 3: Budgeted financial statements 53](#_Toc193530660)

[3.1 Budgeted financial statements 53](#_Toc193530661)

[3.2 Budgeted financial statements tables 54](#_Toc193530662)

# Aboriginal Hostels Limited

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

Aboriginal Hostels Limited (AHL) is a not-for-profit Commonwealth Company limited by guarantee, established under the *Corporations Act 2001*. AHL provides accommodation to First Nations people through a national network of accommodation facilities. AHL contributes to the Portfolio’s goals by improving access to education, employment, health and other services for First Nations people travelling or relocating through the operation of hostel services.

AHL’s purpose is to provide culturally safe and affordable accommodation for First Nations people who need to be away from home to access services and economic opportunities.

In 2025-26 AHL will continue to:

* be an integral provider of affordable accommodation that supports the Australian Government’s effort to overcome disadvantage for First Nations people
* operate in locations of greatest need, in priority areas of education, employment and health
* deliver a consistent standard of accommodation services, by service type across Australia
* sustainably manage and maintain its property portfolio
* respond to need through evidence-based business planning
* pursue best practice in workplace health and safety
* operate within available resources and focus on options to strengthen its business model and secure the company’s longer-term financial viability.

### 1.2 Entity resource statement

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

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

**Table 1.1: AHL resource statement – Budget estimates for 2025–26 as at Budget March 2025**



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

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

* + - * 1. Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026.
        2. Appropriation Bill (No. 2) 2025–2026 and Supply Bill (No. 2) 2025–2026.
        3. Funding provided by another agency in the portfolio that is not specified within the Annual Appropriation Bills. The payments relate to funding for:
      * supplementation of the Wangkana-Kari and the Secondary Education hostels in Tennant Creek, Northern Territory
      * the expansion and upgrade project at Apmere Mwerre Visitor Park in Alice Springs, Northern Territory
      * Children and Schooling Programme project for the purchase of equipment for Secondary Education students.
        1. Funding provided by the Northern Territory (NT) Government that relates to the operation of Apmere Mwerre Visitor Park and Alyerre Hostel in Alice Springs, NT.

### 1.3 Budget measures

Budget measures relating to AHL are summarised below.

**Table 1.2: AHL 2025–26 Budget measures**

**Part 1: Measures announced since the 2024–25 Mid-Year Economic and Fiscal Outlook (MYEFO)**



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

* + - * 1. The measure titled ‘Savings from External Labour – further extension’ is a cross portfolio measure. The full measure description and package details appear in the *Budget Paper No. 2* under Cross Portfolio.

**Part 2: Other measures not previously reported in a portfolio statement**



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

* + - * 1. Funding for this measure was provided in the 2024-25 MYEFO. The full measure description appears in the 2024-25 MYEFO under the PM&C Portfolio.

## Section 2: Outcomes and planned performance

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

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

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual reports to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for AHL can be found at:  <https://www.ahl.gov.au/resources>  The most recent annual report can be found at: <https://www.ahl.gov.au/resources> |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| **Outcome 1: Improved access to education, employment, health and other services for Aboriginal and Torres Strait Islander people travelling or relocating through the operating of temporary hostel accommodation services.** |

*Budgeted expenses for Outcome 1*

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

**Table 2.1.1: Budgeted expenses for Outcome 1**



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

**Table 2.1.2: Performance measures for Outcome 1**

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

|  |  |  |
| --- | --- | --- |
| **Outcome 1** **– Improved access to education, employment, health and other services for Aboriginal and Torres Strait Islander people travelling or relocating through the operation of temporary hostel accommodation services.** | | |
| **Program 1.1 – Company Operated Hostels**  The objective of this program is to provide temporary accommodation for First Nations people who must live away from home to access services and economic opportunities. | | |
| **Key activities** | * Delivering services that improve the quality of life and economic opportunity for First Nations people through providing culturally safe and affordable hostel accommodation for First Nations people. * Maximising partnerships and engagement with First Nations organisations and local service providers. * Implementing an annual hostel maintenance program to provide safe, comfortable accommodation for residents. * Implementing strategies to ensure the Company’s financial sustainability. * Contributing to the priorities of the National Agreement on Closing the Gap. | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current Year  2024–25 | Occupancy level as a percentage of resident bed nights available per annum.  Percentage of residents providing a rating of ‘satisfied’ (or higher) withthe quality of AHL’s accommodation services.  Partnerships and engagement with First Nations organisations and local service providers.  Maintain industry benchmark repair and maintenance investment in hostel asset portfolio.  Company operating result consistent with or better than Government approved budget. | Target: 75%  Expected actual: 80%  On track  Target: 80%  Expected actual: 94% (based on 2024 survey, next survey scheduled for 2026).  Target exceeded  Target: Maintained or increased compared to previous year  Expected actual: Maintained or increased compared to previous year.  On track  Target: Repair and maintenance investment represents at least 2% of hostel property asset replacement value.  Expected actual: 2.7%  On track  Target: 2024-25 original budgeted deficit  Expected actual: 2024-25 estimated actual deficit will exceed the original budgeted deficit.  At risk |
| **Program 1.1 – Company Operated Hostels**  The objective of this program is to provide temporary accommodation for First Nations people who must live away from home to access services and economic opportunities. | | |
|  | AHL’s contribution to applicable outcomes and targets in the National Agreement on Closing the Gap. | Target: Maintained or increased compared to previous year.  Expected actual: Maintained or increased compared to previous year.  On track |
| **Year** | **Performance measures** | **Planned performance results** |
| Budget Year  2025–26 | Occupancy level as a percentage of resident bed nights available per annum.  Percentage of residents providing a rating of ‘satisfied’ (or higher) withthe quality of AHL’s accommodation services.  Partnerships and engagement with First Nations organisations and local service providers.  Maintain industry benchmark repair and maintenance investment in hostel asset portfolio.  Company operating result consistent with or better than Government approved budget.  AHL’s contribution to applicable outcomes and targets in the National Agreement on Closing the Gap. | 80%  80%  Maintained or increased compared to previous year  Repair and maintenance investment represents at least 2% of hostel property asset replacement value  2025-26 original budgeted deficit.  Maintained or increased compared to previous year |
| Forward Estimates  2026–29 | Occupancy level as a percentage of resident bed nights available per annum.  Percentage of residents providing a rating of ‘satisfied’ (or higher) withthe quality of AHL’s accommodation services.  Partnerships and engagement with First Nations organisations and local service providers.  Maintain industry benchmark repair and maintenance investment in hostel asset portfolio.  Company operating result consistent with or better than Government approved budget.  AHL’s contribution to applicable outcomes and targets in the National Agreement on Closing the Gap. | As per 2025-26  As per 2025-26  As per 2025-26  As per 2025-26  As per forward estimates  As per 2025-26 |
| Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil | | |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of AHL’s finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

**3.1.1 Explanatory notes and analysis of budgeted financial statements**

*Budgeted departmental comprehensive income statement*

The increasing budgeted deficits in 2024-25 and the forward estimates relate to the increasing costs of hostel operations, increasing employee costs from the improved entitlements from APS-wide bargaining included in the 2024 AHL Enterprise Agreement, increases in depreciation expenses from prior year building revaluations and the application of AASB 16 Leases.

The decrease in Revenue from Government in 2026-27 and the forward estimates relates to the cessation of the funding provided through the ‘Aboriginal Hostels Limited Reform Agenda’ budget measure announced in the 2024-25 Mid-Year Economic and Fiscal Outlook. This decrease in revenue has also required a reduction in budgeted expenses in 2026-27 and the forward estimates.

*Budgeted departmental balance sheet*

The erosion in financial assets and equity in 2025-26 and the forward estimates is due to the increasing budgeted deficits.

### 3.2 Budgeted financial statements tables

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



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

**Note: Impact of net cash appropriation arrangements**



Prepared on Australian Accounting Standards basis.

* + - * 1. Applies leases under AASB 16 Leases.

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



Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

* + - * 1. Includes both current Appropriation Bill (No. 2), Supply Bill (No. 2) and prior Appropriation Act   
           (No. 2/4/6).
        2. Includes the following s74 external receipts:

‑ sponsorship, subsidy, gifts or similar contribution,

‑ internally developed assets,

‑ proceeds from the sale of assets.

**Table 3.6: Statement of departmental asset movements (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

* + - * 1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

**Australian Institute of Aboriginal and Torres Strait Islander Studies**

**Entity resources and planned performance**

**Australian Institute of Aboriginal and Torres Strait Islander Studies**

[Section 1: Entity overview and resources 65](#_Toc193530730)

[1.1 Strategic direction statement 65](#_Toc193530731)

[1.2 Entity resource statement 66](#_Toc193530732)

[1.3 Budget measures 67](#_Toc193530733)

[Section 2: Outcomes and planned performance 68](#_Toc193530734)

[2.1 Budgeted expenses and performance for Outcome 1 69](#_Toc193530735)

[Section 3: Budgeted financial statements 73](#_Toc193530736)

[3.1 Budgeted financial statements 73](#_Toc193530737)

[3.2 Budgeted financial statements tables 74](#_Toc193530738)

# Australian Institute of Aboriginal and Torres Strait Islander Studies

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Australian Institute of Aboriginal and Torres Strait Islander Studies (AIATSIS) is a Corporate Commonwealth entity established under the *Australian Institute of Aboriginal and Torres Strait Islander Studies Act 1989.* AIATSIS, is the only national cultural institution solely dedicated to telling the story of Australia’s First Nations Peoples through stewardship of national collection, providing leadership in research and maintenance of network of collaborations and partnerships. AIATSIS’ vision is to create a world in which Aboriginal and Torres Strait Islander peoples’ rights, knowledge, cultures, and stories are recognised, respected, celebrated and valued.

The mission of AIATSIS is to tell the story of Aboriginal and Torres Strait Islander Australia; create opportunities for people to encounter, engage with and be transformed by that story; support and facilitate cultural resurgence; and shape the national narrative. This is achieved through AIATSIS’ key functions:

* build and preserve a national collection and make it accessible
* promote better understanding of Indigenous peoples’, cultures and heritage
* lead and influence on Aboriginal and Torres Strait Islander research, ethics, protocols and collections
* partner and collaborate with our communities, partners and governments, and
* advise on Aboriginal and Torres Strait Islander cultures and heritage.

### 1.2 Entity resource statement

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

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

**Table 1.1: AIATSIS resource statement – Budget estimates for 2025–26 as at Budget March 2025**



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

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

(a) Appropriation Bill (No. 1) 2025-2026 and Supply Bill 1 (No.1) 2025-26.

(b) Appropriation Bill (No. 2) 2025-2026 and Supply Bill (No.2) 2025-26.

### 1.3 Budget measures

Budget measures in relating to AIATSIS are detailed in the *Budget Paper No. 2* and are summarised below.

**Table 1.2: AIATSIS 2025–26 Budget measures**



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

* + - * 1. Including $0.5 million in capital funding in 2025-26 and $0.5 million in 2026-27.

## Section 2: Outcomes and planned performance

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

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

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for AIATSIS can be found at: <https://aiatsis.gov.au/about/who-we-are/corporate-information>  The most recent annual performance statement can be found at: <https://aiatsis.gov.au/about/who-we-are/corporate-information> |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| **Outcome 1: Further understanding of Australian Indigenous cultures, past and present through undertaking and publishing research and providing access to print and audio-visual collections** |

*Budgeted expenses for Outcome 1*

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

**Table 2.1.1: Budgeted expenses for Outcome 1**



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

**Table 2.1.2: Performance measures for Outcome 1**

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

| **Outcome 1** **– Further understanding of Australian Indigenous cultures, past and present through undertaking and publishing research and providing access to print and audio-visual collections.** | | |
| --- | --- | --- |
| **Key activities** | Build and preserve a national collection. | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current Year  2024–25 | Increase AIATSIS Collection across all collection types  Increase in the total amount of content digitised  Maintenance and preservation of the physical and digital collection as per the AIATSIS Collection Care Policy and relevant standards | Two percent from 2022-23  Five percent increase in content digitised from 2022-23.  One percent increase in digitised content that includes descriptive data from 2022 23  Physical and digital collection maintained and preserved in accordance with the Australian Institute of Conservation of Cultural Material Standard |
| **Year** | **Performance measures** | **Planned performance results** |
| Budget Year  2025–26 | Enhance collection development efforts by exploring new acquisition opportunities, including donations and strategic partnerships, while maximizing the use of available resources  Increase in the total amount of content digitised and described for discoverability  Maintenance and preservation of the physical and digital collection as per the AIATSIS Collection Care Policy and relevant standards | Increase from 2024-25  Five percent increase in content digitised from 2024-25  Increase descriptive metadata for the digitised collections by one percent based on previous year-end total digitised collection  Physical and digital collection maintained and preserved in accordance with the AIATSIS Collection Care Policy and relevant standards |
| Forward Estimates  2026–29 | As per 2025-26 | As per 2025-26 |

**Table 2.1.2: Performance measures for Outcome 1 (continued)**

|  |  |  |
| --- | --- | --- |
| **Key Activities** | Promote and strengthen knowledge and understanding of Aboriginal and Torres Strait Islander Culture and Heritage. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current Year  2024-25 | Number of engagements with the collection  Number of respondents indicating an increased understanding of issues relevant to Aboriginal and Torres Strait Islander Culture and Heritage after an experience with AIATSIS  Number of Publications and/or education resources released  Number of Core Cultural Learning education program licenses issued | 2,000 engagements  70% of respondents  15 publications  50 licenses |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2025-26 | Number of engagements with the collection  Respondents indicating an increased understanding of issues relevant to Aboriginal and Torres Strait Islander Culture and Heritage.  Number of Publications and/or education resources released  Number of Core Cultural Learning education program licenses issued | 2,000 engagements  Majority of the respondents surveyed indicated an increased understanding of issues relevant to Aboriginal and Torres Strait Islander Culture and Heritage after an experience with AIATSIS.  15 publications  50 licenses |
| Forward Estimates  2026‑29 | As per 2025-26 | As per 2025-26 |
| **Key Activities** | Leaders in the provision of advice on Indigenous ethics, collections, and research. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current Year  2024‑25 | Number of downloads of the AIATSIS Code of Ethics  Number of citations of AIATSIS works | 5,000 downloads  20 citations |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2025‑26 | Number of downloads of the AIATSIS Code of Ethics  Number of citations of AIATSIS works | 5,000 downloads  20 citations |
| Forward Estimates  2026‑29 | As per 2025-26 | As per 2025-26 |

**Table 2.1.2: Performance measures for Outcome 1 (continued)**

|  |  |  |
| --- | --- | --- |
| **Key Activities** | Lead and promote collaborations and partnerships in support of the Institutes functions. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current Year  2024-25 | Number of formal agreements with stakeholders | Ten formal agreements |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2025-26 | Number of formal agreements with Organisations, Not-for-profit, Corporations and/or the Academy | Ten formal agreements |
| Forward Estimates  2026‑29 | As per 2025-26 | As per 2025-26 |
| **Key Activities** | Leaders in the provision of advice to the Commonwealth on the situation and Status of Aboriginal and Torres Strait Islander Culture and Heritage. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current Year  2024-25 | Regular reporting on status of  Indigenous Culture and Heritage Report  Provision of high-quality advice to the  Commonwealth | Yes  Yes |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2025-26 | Reporting on status of  Indigenous Culture and Heritage  Provision of high-quality advice to the  Commonwealth | Provide an update on the development of a report which analyses the situation and status of Indigenous cultures and heritage.  High-quality advice provided to the Commonwealth is timely, accurate and effective. |
| Forward Estimates  2026‑29 | As per 2025-26 | As per 2025-26 |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of AIATSIS’ finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

**3.1.1 Explanatory notes and analysis of budgeted financial statements**

AIATSIS is budgeting for a break-even position in 2025-26. The decrease in appropriation is primarily attributed to the cessation of budget measures related to further investment to closing the gap. There has been a slight decrease in other revenue sources including interest revenue due to lower cash holdings and the cessation of external funding agreements. These decreases in revenue have had a corresponding decrease in expenses.

AIATSIS’s total assets are estimated to be $66.1 million at 30 June 2026. This value mainly represents non-financial assets of $47.1 million which includes building and collection assets. AIATSIS’s budgeted cash and cash equivalents are estimated to be $19.1 million, which ensures AIATSIS has sufficient financial assets to meet its total liabilities and to fund future asset replacements.

### 3.2 Budgeted financial statements tables

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



**Note: Impact of net cash appropriation arrangements**



Prepared on Australian Accounting Standards basis.

* + - * 1. Applies to leases under AASB 16 Leases.

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

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

* + - * 1. Includes both current Appropriation Bill (No. 2), Supply Bill (No.2) and prior Appropriation Act   
           (No. 2/4/6).
        2. Includes the following s74 external receipts:

‑ sponsorship, subsidy, gifts or similar contribution,

‑ internally developed assets,

‑ proceeds from the sale of assets.

**Table 3.6: Statement of departmental asset movements (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

* + - * 1. ‘Appropriation equity’ refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2025–2026 and Supply Bill (No.2) 2025-26, including Collection Development Acquisition Budgets (CDABs).

**Australian National Audit Office**

**Entity resources and planned performance**

**Australian National Audit Office**

[Section 1: Entity overview and resources 85](#_Toc193530860)

[1.1 Strategic direction statement 85](#_Toc193530861)

[1.2 Entity resource statement 86](#_Toc193530862)

[1.3 Budget measures 88](#_Toc193530863)

[Section 2: Outcomes and planned performance 89](#_Toc193530864)

[2.1 Budgeted expenses and performance for Outcome 1 90](#_Toc193530865)

[Section 3: Budgeted financial statements 96](#_Toc193530866)

[3.1 Budgeted financial statements 96](#_Toc193530867)

[3.2 Budgeted financial statements tables 97](#_Toc193530868)

# Australian National Audit Office

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Australian National Audit Office’s (ANAO) purpose is to support accountability and transparency in the Australian Government sector through independent reporting to the Parliament, and thereby contribute to improved public sector performance. The Auditor- General is assisted by the ANAO in delivering against the mandate established by the *Auditor-General Act 1997* (the Act).

Under the Act, the Auditor-General’s functions include:

* auditing the annual financial statements of Commonwealth entities Commonwealth companies and their subsidiaries, and the consolidated financial statements
* conducting performance audits and assurance reviews
* audits of the annual performance statements and performance measures of Commonwealth entities and Commonwealth companies and their subsidiaries
* conducting a performance audit of a commonwealth partner as described in section 18B of the Act
* providing other audit services as required by other legislation or allowed under section 20 of the Act
* reporting directly to the Parliament on any matter or to a minister on any important matter.

To achieve its purpose, the ANAO has focused on implementing strategies that enable it to operate as a leading public sector audit practice delivering quality audit services. This occurs through strong methodology, efficient and whole-of-organisation work practices, and a focus on communicating the outcomes of its work.

The ANAO’s Corporate Plan outlines capability investments that will be required to support achieving the ANAO’s purpose in the dynamic environment in which it operates. The ANAO will continue to make investments in improving data analytics capability, maintaining a skilled and professional workforce, supporting contemporary communication, particularly with the Parliament, and ensuring quality in its audit work. More details can be found in the ANAO’s Corporate Plan which is published on the ANAO’s website – [www.anao.gov.au](https://www.anao.gov.au/work/annual-report/anao-annual-report-2023-24).

### 1.2 Entity resource statement

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

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

The ANAO charges an audit fee for the financial statements audits of corporate Commonwealth entities, companies and their subsidiaries subject to *the Public Governance, Performance and Accountability Act 2013*. These fees are based on a scale determined by the Auditor-General under section 14 of the Act, and are calculated on the basis of a cost attribution model. Revenues from these audit fees are paid to the Official Public Account and are not available to the ANAO. The revenue and cash receipts are shown in Table 3.7 (Schedule of budgeted income and expenses administered on behalf of Government) and Table 3.9 (Schedule of budgeted administered cash flows), respectively.

The ANAO is also permitted to charge for ‘audits by arrangement’ under subsection 20(2) of the Act. The revenue is shown as a sale of goods and rendering of services in Table 3.1 (Comprehensive income statement).

**Table 1.1: ANAO resource statement – Budget estimates for 2025–26 as at Budget March 2025**



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

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

* + - * 1. Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-26.
        2. Excludes departmental capital budget (DCB).
        3. Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
        4. Departmental Capital budgets and Administered payments to other jurisdictions are not separately identified in Appropriation Bill (No.1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.

### 1.3 Budget measures

The ANAO has no budget measures in the 2025-26 Budget.

## Section 2: Outcomes and planned performance

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

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

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for ANAO can be found at: <https://www.anao.gov.au/work/corporate/anao-corporate-plan-2024-25>  The most recent annual performance statement can be found at: <https://www.anao.gov.au/work/annual-report/anao-annual-report-2023-24> |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| **Outcome 1: To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive, and the public.** |

*Budgeted expenses for Outcome 1*

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

**Table 2.1.1: Budgeted expenses for Outcome 1**



**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**



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

* + - * 1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
        2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses and amortisation expenses.

**Table 2.1.3: Performance measures for Outcome 1**

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

|  |  |  |
| --- | --- | --- |
| **Outcome 1** – **To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the** Executive, **and the public.** | | |
| **Program 1.1 - Financial Statements Audit Services**  This program contributes to the outcome through:   * providing assurance on the fair presentation of financial statements of the Australian Government and its controlled entities by providing independent audit opinions for the Parliament, the Executive, and the public, * presenting two reports annually addressing the outcomes of the financial statements audits of Commonwealth entities and the consolidated financial statements of the Australian Government, to provide the Parliament with an independent examination of the financial accounting and reporting of public sector entities, and * contributing to improvements in the financial administration of Commonwealth entities. | | |
| **Key activities** | Providing independent assurance to the Parliament by:   * issuing financial statements audit opinions to the Australian Government and its controlled entities, * issuing other assurance audit reports, and * preparing and producing financial statements-related reports for the Parliament. | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current Year  2024–25 | * Percentage of mandated financial statement audit reports issued as required * Percentage of mandated financial statements audit reports issued in time to meet entity annual reporting timeframes * Average cost of a financial statements audit does not increase from the prior year * Percentage of moderate or significant findings from mandated financial statements audit reports agreed to by audited entities * Percentage of moderate or significant findings that are addressed by mandated audited entities within 24 months of reporting | * 100% mandated financial statements audit reports issued * Target of 85% of mandated financial statements audit reports issued in time to meet entity annual reporting timeframes is not expected to be met * Target of average cost of a financial statements audit does not increase from the prior year is not expected to be met * 90% of moderate or significant findings from mandated financial statements audit reports are agreed to by audited entities * Target of 90% of moderate or significant findings are addressed by mandated audited entities within 24 months of reporting is not expected to be met |

|  |  |  |
| --- | --- | --- |
| **Program 1.1 - Financial Statements Audit Services**  This program contributes to the outcome through:   * providing assurance on the fair presentation of financial statements of the Australian Government and its controlled entities by providing independent audit opinions for the Parliament, the Executive, and the public, * presenting two reports annually addressing the outcomes of the financial statements audits of Commonwealth entities and the consolidated financial statements of the Australian Government, to provide the Parliament with an independent examination of the financial accounting and reporting of public sector entities, and * contributing to improvements in the financial administration of Commonwealth entities. | | |
| Budget Year  2025-26 | * Percentage of mandated financial statement audit reports issued as required * Percentage of mandated financial statements audit reports issued in time to meet entity annual reporting timeframes * Average cost of a financial statements audit does not increase from the prior year * Percentage of moderate or significant findings from mandated financial statements audit reports agreed to by audited entities * Percentage of moderate or significant findings that are addressed by mandated audited entities within 24 months of reporting | * 100% mandated financial statements audit reports issued * 85% of mandated financial statements audit reports issued in time to meet entity annual reporting timeframes * Average cost of a financial statements audit does not increase from the prior year * 90% of moderate or significant findings from mandated financial statements audit reports are agreed to by audited entities * 90% of moderate or significant findings are addressed by mandated audited entities within 24 months of reporting |
| Forward Estimates  2026‑29 | As per 2025-26 | As per 2025-26 |

| **Program 1.2 – Performance Audit Services**  This program contributes to the outcome through:   * audits of the performance of Australian Government programs and entities, including identifying opportunities for improvements and lessons for the sector. |
| --- |

|  |  |  |
| --- | --- | --- |
| **Key activities** | Improving public sector performance by:   * providing performance and other audit reports for the information of the Parliament, the Executive and the public. | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current Year  2024–25 | * Number of performance audits reports presented to Parliament * Average cost of a performance audit does not increase from the prior year * Percentage of recommendations included in performance audit reports agreed to by audited entities * Percentage of ANAO recommendations implemented within 24 months of a performance audit being presented | * Target of 48 performance audit reports presented to Parliament is not expected to be met. Expected outcome is 44 performance audit reports presented to Parliament * Target of average cost of a performance audit does not increase from the prior year is not expected to be met * 90% of recommendations included in performance audit reports agreed to by audited entities * 70% of ANAO recommendations implemented within 24 months of a performance audit report being presented |
| Budget Year  2025-26 | * Number of performance audits reports presented to Parliament * Average cost of a performance audit does not increase from the prior year * Percentage of recommendations included in performance audit reports agreed to by audited entities * Percentage of ANAO recommendations implemented within 24 months of a performance audit report being presented | * Between 38 and 42 performance audit reports presented to Parliament * Average cost of a performance audit does not increase from the prior year * 90% of recommendations included in performance audit reports agreed to by audited entities * 70% of ANAO recommendations implemented within 24 months of a performance audit report being presented |
| Forward Estimates  2026–29 | As per 2025-26 | As per 2025-26 |

| **Program 1.3 – Performance Statements Audit Services**  This program contributes to the outcome through:   * audits of the annual performance statements of selected Commonwealth entities. |
| --- |

|  |  |  |
| --- | --- | --- |
| **Key activities** | Improving public sector performance by:   * providing performance statement audit reports for the information of the Parliament, the Executive and the public, and * presenting an end-of-year report reflecting on the outcome of the performance statements audit program for the financial year, to provide the Parliament with an independent view on the progress in improving  non-financial reporting across the Australian Government. | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current Year  2024–25 | * Number of performance statements audit reports issued * Percentage of performance statements audit reports issued in time to meet entity annual reporting timeframes * Average cost of a performance statements audit does not increase from the prior year * Percentage of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities * Percentage of agreed or moderate significant findings that are addressed by audited entities within 24 months of reporting | * 14 performance statements audit reports issued. * Target of 100% of performance statements audit reports issued in time to meet entity annual reporting timeframes is not expected to be met * Target of average cost of a performance statements audit does not increase from the prior year is not expected to be met * 90% of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities * 70% of agreed moderate or significant findings are addressed by audited entities within 24 months of reporting |
| Budget Year  2025-26 | * Number of performance statements audit reports issued * Percentage of performance statements audit reports issued in time to meet entity annual reporting timeframes * Average cost of a performance statements audit does not increase from the prior year * Percentage of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities * Percentage of agreed or moderate significant findings that are addressed by audited entities within 24 months of reporting | * 21 performance statements audit reports issued. * 100% of performance statements audit reports issued in time to meet entity annual reporting timeframes * Average cost of a performance statements audit does not increase from the prior year * 90% of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities * 70% of agreed moderate or significant findings are addressed by audited entities within 24 months of reporting |
| Forward Estimates  2026–29 | As per 2025-26 | As per 2025-26 |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of ANAO’s finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

**3.1.1 Differences between entity resourcing and financial statements**

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

**3.1.2 Explanatory notes and analysis of budgeted financial statements**

*Comprehensive income statement*

Revenue from government (annual departmental appropriation and special appropriation funding) in 2025-26 is budgeted at $99.2 million (2024-25: $96.9 million).

Other revenue is expected to be $5.1 million (2024-25: $5.1 million). This revenue relates to:

* international project funding of $2.3 million to support the Indonesian Board of Audit and the Papua New Guinea Auditor-General’s Office, and
* own-sourced revenue of $2.8 million for ‘audits by arrangement’ under section 20(2) of the *Auditor-General Act 1997* and other miscellaneous income.

*Statement of cash flows*

The cashflow is consistent with, and representative of, the transactions reported in the comprehensive income statement, adjusted for non-cash items and anticipated capital purchases.

*Capital budget statement*

The departmental capital budget statement shows the expected capital works program for the current and forward years. Total capital expenditure in 2025-26 is estimated to be   
$1.0 million. In addition, the ANAO forecasts spending a further $3.2 million on capital works over the forward estimates.

### 3.2 Budgeted financial statements tables

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



**Note: Impact of net cash appropriation arrangements**

 Prepared on Australian Accounting Standards basis.

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

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



Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

* + - * 1. Includes purchases from current and previous years’ departmental capital budgets (DCBs).

**Table 3.6: Statement of departmental asset movements (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

* + - * 1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill   
           (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-26 for depreciation/amortisation expenses, DCBs or other operational expenses.

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



Prepared on Australian Accounting Standards basis.

**Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of**

**Government (as at 30 June)**

****

Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

**Australian Public Service Commission**

**Entity resources and planned performance**

**Australian Public Service Commission**

[Section 1: Entity overview and resources 111](#_Toc193530980)

[1.1 Strategic direction statement 111](#_Toc193530981)

[1.2 Entity resource statement 112](#_Toc193530982)

[1.3 Budget measures 114](#_Toc193530983)

[Section 2: Outcomes and planned performance 115](#_Toc193530984)

[2.1 Budgeted expenses and performance for Outcome 1 116](#_Toc193530985)

[Section 3: Budgeted financial statements 120](#_Toc193530986)

[3.1 Budgeted financial statements 120](#_Toc193530987)

[3.2 Budgeted financial statements tables 121](#_Toc193530988)

# Australian Public Service Commission

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The outcome of the Australian Public Service Commission (APSC) is to increase awareness and adoption of best practice public service administration by the Australian Public Service (APS) through leadership, promotion, advice and professional development, drawing on research and evaluation. The APSC takes a central leadership role in building capacity, driving productivity and performance, streamlining processes, and promoting integrity and accountability in the APS.

The APSC supports the Australian Public Service Commissioner and the Merit Protection Commissioner to undertake statutory functions under the *Public Service Act 1999*, including functions to strengthen the professionalism of the APS, continually improve workforce management, promote high standards of integrity and conduct, foster leadership, high quality learning and capability development, and to inquire into and review matters consistent with s41 of the *Public Service Act 1999*.

### 1.2 Entity resource statement

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

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

**Table 1.1: APSC resource statement – Budget estimates for 2025–26 as at Budget March 2025**



**Third party payments from and on behalf of other entities**



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

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

* + - * 1. Appropriation Bill (No.1) 2025–2026 and Supply Bill (No. 1) 2025-26.
        2. Excludes $1.8 million appropriated in 2021-22, which has been permanently withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
        3. Excludes departmental capital budget (DCB). The 2024-25 estimated actual includes transfer of appropriation to the Parliamentary Workplace Support Service arising from a Machinery of Government change, and reclassification of capital funding to operating funding.
        4. Estimated External Revenue receipts under section 74 of the PGPA Act.
        5. Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and   
           Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, capital budget appropriations have been designated as a ‘contribution by owner’.

### 1.3 Budget measures

Budget measures relating to APSC are detailed in the *Budget Paper No. 2* and are summarised below.

**Table 1.2: APSC 2025–26 Budget measures**



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

* + - * 1. The measure titled ‘Savings from External Labour – further extension’ is a cross portfolio measure. The full measure description and package details appear in the *Budget Paper No. 2* under Cross Portfolio.

## Section 2: Outcomes and planned performance

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

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

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for the APSC can be found at: <https://www.apsc.gov.au/publication/corporate-plan-2024-28>  The most recent annual performance statement can be found at: <https://www.apsc.gov.au/annual-report/australian-public-service-commission-annual-report-2023-24> |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| **Outcome 1 – Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation** |

*Budgeted expenses for Outcome 1*

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

**Table 2.1.1: Budgeted expenses for Outcome 1**



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

* + - * 1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
        2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and audit fees.

**Table 2.1.2: Performance measures for Outcome 1**

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

|  |  |  |
| --- | --- | --- |
| **Outcome 1 – Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation** | | |
| **Program 1.1 – Australian Public Service Commission**  This program contributes to the outcome through building capacity, driving productivity and performance, streamlining processes, and promoting integrity and accountability. | | |
| **Key activities (a)** | 1. Promote and uphold the high standards of integrity and conduct within the APS. 2. Lead and support the development of quality APS workforce management policy. 3. Build APS Capability and leadership for the future. 4. Foster an APS that engages and partners with people, communities and business. | |
| **Year** | **Performance measures (b)** | **Expected performance results** |
| Current Year  2024–25 | Contribute to a pro-integrity culture across the APS through performance of statutory functions and reform initiatives  Uphold high standards of conduct within the APS  Right settings are in place to support an effective APS workforce  Enhanced First Nations representation and cultural capability across the APS  Support APS leadership to develop their leadership capability  Contribute to an uplift in APS capability in the domains of APS Craft  APS is better enabled to engage and partner with people, communities and business | On track to be Achieved  On track to be Partially Achieved  On track to be Partially Achieved  On track to be Achieved  On track to be Achieved  On track to be Achieved  No data available to determine result |
| **Year** | **Performance measures (c)** | **Planned performance results** |
| Budget Year  2025–26 | 1.1 Contribute to a pro-integrity culture across the APS through performance of statutory functions and reform initiatives | At least 75% of APSC-led Integrity Roadmap initiatives completed within endorsed timeframes  >80% enquiries responded to in accordance with the Service Charter for the Ethics Advisory Service and Employment Policy Advisory Service |
| **Program 1.1 – Australian Public Service Commission**  This program contributes to the outcome through building capacity, driving productivity and performance, streamlining processes, and promoting integrity and accountability. | | |
| Budget Year  2025–26 | 1.2 Uphold high standards of conduct within the APS  2.1 Right settings are in place to support an effective and diverse APS workforce  2.2 Enhanced First Nations representation and cultural capability across the APS  3.1 Support APS leadership to develop their leadership capability  3.2 Contribute to an uplift in APS capability in the domains of APS Craft | Framework developed and implemented to evaluate the adequacy of systems and procedures in Agencies for ensuring compliance with the APS Code of Conduct  100% of collective workplace arrangements are compliant with the Public Sector Workplace Relations Policy  >90% APS agencies meet the required milestones under the Strategic Commissioning Framework  >80% of measurable metric targets achieved in APS Reform Outcome 6 – The APS sets the standard for equity, inclusion and diversity  Percentage of EL2 and Senior Executive Service who have completed cultural capability training (Baseline)  The SES100 initiative boosts First Nations SES cohort numbers to at least 100 by June 2026  10% increase on SES who participated in APS Academy leadership programs during 2024-25  90% of courses where learners report a positive learning experience  Increase on 2024-25 results for the number of co-branded learning offerings delivered arising from key partnership arrangements established with agencies  90% of courses where learners report a positive learning experience  100% of actions from APS Learning and Development Strategy and Action Plan that are completed within endorsed timeframes - where the Commission or APS Academy is listed as lead |

|  |  |  |
| --- | --- | --- |
| **Program 1.1 – Australian Public Service Commission**  This program contributes to the outcome through building capacity, driving productivity and performance, streamlining processes, and promoting integrity and accountability. | | |
| Budget Year  2025–26 | 4.1 APS is better enabled to engage and partner with people, communities and business | Number of APS agencies that report that they are supported to engage and partner  <15% APS employees identify a collaboration and stakeholder engagement skills or capability gap  Percentage of APS employees that agree that their work group considers the people and businesses affected by what they do |
| Forward Estimates  2026–29 | As per 2025-26 | As per 2025-26, excluding ‘Baseline’ Planned Performance Results. Revised Planned Performance Results will be updated following receipt of Baseline data |
| Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil | | |

* + - * 1. Key activities refect the key activities in the 2024-25 Corporate Plan.
        2. Performance measures reflect a number of performance measures included in the 2024-25 Corporate Plan.
        3. Performance measures included in the 2024-25 Corporate Plan that aren’t shown here will be reflected in the 2025–26 Corporate Plan with some modifications.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of APSC’s finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

**3.1.1 Explanatory notes and analysis of budgeted financial statements**

*Comprehensive income statement*

In all budget years the APSC is budgeting for a break-even operating result, adjusted for depreciation and amortisation expense. Own-source revenue includes earnings of the APS Academy and from official international development assistance programs.

*Administered financial statements*

The administered statements report payments of Judicial Office Holders’ remuneration and entitlements. Payments are made by the Attorney-General’s Department.

Cost recovery for the Digital Traineeship Program is reported as administered revenue.

### 3.2 Budgeted financial statements tables

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



**Note: Impact of net cash appropriation arrangements**



Prepared on Australian Accounting Standards basis.

* + - * 1. From 2010–11, the Government introduced net cash appropriation arrangements that provided non‑corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Bill (No.1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No.1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 departmental capital Budget Statement.
        2. Applies to leases under AASB 16 Leases.

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



Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement**

**(Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

* + - * 1. Includes purchases from current and previous years’ departmental capital Budgets (DCBs).

**Table 3.6: Statement of departmental asset movements (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

* + - * 1. Includes purchases from capital appropriation.
        2. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-26 for depreciation/amortisation expenses, DCBs or other operational expenses.

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



Prepared on Australian Accounting Standards basis.

**Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of**

**Government (as at 30 June)**

APSC has no assets or liabilities administered on behalf of the Government.

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



Prepared on Australian Accounting Standards basis.

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

APSC has no administered capital budget.

**Table 3.11: Statement of administered asset movements (Budget year 2025–26)**

APSC has no administered assets.

**Indigenous Business Australia**

**Entity resources and planned performance**

**Indigenous Business Australia**

[Section 1: Entity overview and resources 133](#_Toc193531184)

[1.1 Strategic direction statement 133](#_Toc193531185)

[1.2 Entity resource statement 135](#_Toc193531186)

[1.3 Budget measures 137](#_Toc193531187)

[Section 2: Outcomes and planned performance 138](#_Toc193531188)

[2.1 Budgeted expenses and performance for Outcome 1 139](#_Toc193531189)

[Section 3: Budgeted financial statements 143](#_Toc193531190)

[3.1 Budgeted financial statements 143](#_Toc193531191)

[3.2 Budgeted financial statements tables 145](#_Toc193531192)

**Indigenous Business Australia**

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

Indigenous Business Australia's (IBA) vision is for a nation in which Aboriginal and Torres Strait Islander Australians are economically independent and an integral part of the economy. The *Aboriginal and Torres Strait Islander Act 2005*, sets out IBA’s purposes, functions, and powers. Section 146 of that Act sets out IBA’s purposes:

* to assist and enhance Aboriginal and Torres Strait Islander self-management and economic self-sufficiency, and
* to advance the commercial and economic interests of Aboriginal persons and Torres Strait Islanders by accumulating and using a substantial capital base for the benefit of the Aboriginal and Torres Strait Islander peoples.

IBA’s Corporate Plan outlines the following four strategic goals:

1. **Choice:** Aboriginal and Torres Strait Islander people have the skills and freedom to choose how and when to access capital, knowledge, and networks.
2. **Inclusion:** Aboriginal and Torres Strait Islander people can engage with and get the most out of economic opportunities.
3. **Prosperity:** Aboriginal and Torres Strait Islander people have greater ownership and control of their financial and economic interests to build wealth and prosperity over time.
4. **Excellence:** Aboriginal and Torres Strait Islander people are supported by IBA through excellent service, improved coordination and efficiency, and cross-sector partnerships.

IBA delivers on its strategy and purpose through the following key activities aimed at delivering real results alongside Aboriginal and Torres Strait Islander people:

1. **Housing:** support Aboriginal and Torres Strait Islander people to own a home and build home equity.
2. **Business**: support Aboriginal and Torres Strait Islander people to start and grow a business that supports income, employment, and economic independence.
3. **Investments and Asset Management:** support Aboriginal and Torres Strait Islander organisations to invest, grow their capital and build commercial capability.
4. **Community and Customer Experience**: inform, drive, and support the customer journey and experience through sector development initiatives, partnerships and managing customer feedback and complaints.

IBA will focus on the following strategies, as outlined in its Corporate Plan:

**Goal 1:**

* Co-design and deliver financial products and services that respond to the home and business ownership aspirations of Aboriginal and Torres Strait Islander people.
* Offer options and personalised support that builds knowledge, skills, and capability to set customers up for financial success.
* Expand IBA’s presence and work with community-led networks to build connections, share information and ideas, and generate new business opportunities.

**Goal 2:**

* Develop and deliver innovative finance solutions that address challenges relating to housing affordability, economic uncertainty, and more frequent natural disasters.
* Pioneer new lending and investment initiatives targeting Aboriginal and Torres Strait Islander women (such as blended finance and social impact investing).
* Lead the development of a First Nations Financial Inclusion and Wellbeing Action Plan in partnership with Aboriginal and Torres Strait Islander people and the broader financial services and banking sector.

**Goal 3:**

* Engage and collaborate with businesses and communities to invest in sustainable commercial ventures that reach new markets and diversifies and grows the First Nations economy.
* Establish new partnerships that channel finance to First Nations-led projects and commercial enterprises.
* Build trusted and mutually beneficial relationships with Aboriginal and Torres Strait Islander communities to activate land and water resources, create commercial and economic opportunities (such as residential development), and generate strong returns.

**Goal 4:**

* Manage and grow IBA’s asset base and strengthen its funding model.
* Simplify and modernise IBA’s processes and systems and bolster IBA’s workforce to continue to deliver a timely, high-quality, and culturally safe customer experience.
* Continue to adopt best-practice governance, strategic planning, and risk management approaches to remain agile and responsive to changing conditions.

### 1.2 Entity resource statement

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

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

**Table 1.1: IBA resource statement – Budget estimates for 2025–26 as at Budget March 2025**



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

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

1. Appropriation Bill (No. 1) 2024-25 and Supply Bill (No.1) 2025-26.
2. Appropriation Bill (No. 2) 2024-25 and Supply Bill (No.2) 2025-26.
3. Funding provided from other entities in the portfolio that is not specified within the annual appropriation bills as a payment to the Corporate Commonwealth Entity (CCE) (for example, a grant awarded to a CCE from one of its portfolio department’s administered programs).

### 1.3 Budget measures

Budget measures relating to IBA are detailed in the *Budget Paper No. 2* and are summarised below.

**Table 1.2: IBA 2025–26 Budget measures**



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

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

* + - * 1. The Measure titled ‘Savings from External Labour – further extension’ is a cross portfolio measure. The full measure description and package details appear in the *Budget Paper No. 2* under Cross Portfolio.

## Section 2: Outcomes and planned performance

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

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

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for IBA can be found at:  <https://iba.gov.au/about-us/publications/corporate-documents/>  The most recent annual performance statement can be found at: <https://iba.gov.au/about-us/publications/corporate-documents/> |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| **Outcome 1: Improved economic inclusion and participation to enhance the financial wellbeing and independence of Aboriginal and Torres Strait Islander people through distribution of home and business finance, access to wealth generating opportunities and capability development activities.** |

*Budgeted expenses for Outcome 1*

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

**Table 2.1.1: Budgeted expenses for Outcome 1**



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

**Table 2.1.2: Performance measures for Outcome 1**

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

|  |  |  |
| --- | --- | --- |
| **Outcome 1** **– Improved economic inclusion and participation to enhance the financial wellbeing and independence of Aboriginal and Torres Strait Islander people through distribution of home and business finance, access to wealth generating opportunities and capability development activities.** | | |
| **Program 1.1 – Aboriginal and Torres Strait Islander Economic Participation and Wealth Creation**  This program contributes to Outcome 1 through IBA’s ability to:   * enable Aboriginal and Torres Strait Islander to own a home and build home equity. * facilitate Aboriginal and Torres Strait Islander people to start and grow a business that supports income, employment, and economic independence. * partner with Aboriginal and Torres Strait Islander organizations to invest, grow capital and build commercial capability. * inform, drive, and support the customer journey and experience through sector development initiatives, partnerships and managing customer feedback and complaints.   The program recognises the urgency to deliver measurable results alongside Aboriginal and Torres Strait Islander people and does so through an entity wide performance framework in a technically sound and culturally proficient way. | | |
| **Key activities** | IBA’s key activities are guided by its Corporate Plan which sets out the goals, objectives and performance measures that will contribute to outcome 1 in the long, medium and short term, specifically through the provision of:   * concessional finance products and tailored support for home ownership. * concessional finance products and tailored support to help start, acquire or grow a business. * fund management, co-investment and direct management of businesses and assets. * capability development, increased partnerships, procurement and supply chain opportunities, sponsorships * increased distribution of capital (money) directly to Aboriginal and Torres Strait Islander people through our products and support model. | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current Year  2024–25 | 1. Total annual number of Aboriginal and Torres Strait Islander people provided with access to capability building, knowledge and networks directly by IBA and indirectly through partnerships. | 1,455 (against a target of 1455)  Target expected to be met |
| 1. Total annual number of Aboriginal and Torres Strait Islander people provided with an IBA product or the opportunity to access the economy through a job or procurement opportunity | 2,109 (against a target of 2,109)  Target expected to be met |
| **Program 1.1 – Aboriginal and Torres Strait Islander Economic Participation and Wealth Creation**  This program contributes to Outcome 1 through IBA’s ability to:   * enable Aboriginal and Torres Strait Islander to own a home and build home equity. * facilitate Aboriginal and Torres Strait Islander people to start and grow a business that supports income, employment, and economic independence. * partner with Aboriginal and Torres Strait Islander organizations to invest, grow capital and build commercial capability. * inform, drive, and support the customer journey and experience through sector development initiatives, partnerships and managing customer feedback and complaints.   The program recognises the urgency to deliver measurable results alongside Aboriginal and Torres Strait Islander people and does so through an entity wide performance framework in a technically sound and culturally proficient way. | | |
| Current Year  2024–25 | 1. Total annual sum of capital and capability development support distributed by IBA specifically for the benefit of Aboriginal and Torres Strait Islander people. | $336 million (against a target of $336 million)  Target expected to be met |
| 1. Total proportion of Aboriginal and Torres Strait Islander first home buyers | 80% (against a target of 80%)  Target expected to be met |
| **Year** | **Performance measures** | **Planned performance results** |
| Budget Year  2025–26 | 1. Total annual number of Aboriginal and Torres Strait Islander people provided with access to capability building, knowledge and networks directly by IBA and indirectly through partnerships. | 2,065 |
| 1. Total annual number of Aboriginal and Torres Strait Islander people provided with an IBA product or the opportunity to access the economy through a job or procurement opportunity | 2,320 |
| 1. Total annual sum of capital and capability development support distributed by IBA specifically for the benefit of Aboriginal and Torres Strait Islander people. | $391 million |
| 1. Reported levels of Aboriginal and Torres Strait Islander financial wellbeing | >45 out of 100 |
| 1. Reported levels of positive impact of IBA’s activities by Aboriginal and Torres Strait Islander people | Impact report published |
| 1. Total proportion of Aboriginal and Torres Strait Islander first home buyers | 80% |
| 1. Average conversion rate of demand into a home, business or investment outcome. | >43% |
| **Program 1.1 – Aboriginal and Torres Strait Islander Economic Participation and Wealth Creation**  This program contributes to Outcome 1 through IBA’s ability to:   * enable Aboriginal and Torres Strait Islander to own a home and build home equity. * facilitate Aboriginal and Torres Strait Islander people to start and grow a business that supports income, employment, and economic independence. * partner with Aboriginal and Torres Strait Islander organizations to invest, grow capital and build commercial capability. * inform, drive, and support the customer journey and experience through sector development initiatives, partnerships and managing customer feedback and complaints.   The program recognises the urgency to deliver measurable results alongside Aboriginal and Torres Strait Islander people and does so through an entity wide performance framework in a technically sound and culturally proficient way. | | |
| Budget Year  2025–26 | 1. Total rate of efficiency of IBA in achieving its purpose | <69% |
| Forward Estimates  2026–29 | 1. Total annual number of Aboriginal and Torres Strait Islander people provided with access to capability building, knowledge and networks directly by IBA and indirectly through partnerships. | 2026-27 (1,700)  2027-28 (1,770)  2028-29 (1,845) |
| 1. Total annual number of Aboriginal and Torres Strait Islander people provided with an IBA product or the opportunity to access the economy through a job or procurement opportunity | 2026-27 (1,890)  2027-28 (1,911)  2028-29 (1,908) |
| 1. Total annual sum of capital and capability development support distributed by IBA specifically for the benefit of Aboriginal and Torres Strait Islander people. | 2026-27 ($297.5 million)  2027-28 ($306.7 million)  2028-29 ($307.6 million) |
| 1. Reported levels of Aboriginal and Torres Strait Islander financial wellbeing | As per 2025-26 |
| 1. Reported levels of positive impact of IBA’s activities by Aboriginal and Torres Strait Islander people | As per 2025-26 |
| 1. Total proportion of Aboriginal and Torres Strait Islander first home buyers | As per 2025-26 |
| 1. Average conversion rate of demand into a home, business or investment outcome. | As per 2025-26 |
| 1. Total rate of efficiency of IBA in achieving its purpose | As per 2025-26 |
| Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil | | |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of IBA’s finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

**3.1.1 Explanatory notes and analysis of budgeted financial statements**

IBA budgets are prepared on a consolidated basis for the agency and its 29 subsidiaries,   
25 of which are trading. On consolidation, assets, liabilities, income, and expenditure of all subsidiaries flow through to individual line items in the consolidated budget.

*Comprehensive income statement*

IBA is budgeting for a surplus of $38.0 million in 2025-26 compared with an actual estimated surplus of $68.7 million in 2024-25.

*Budgeted departmental balance sheet.*

Budgeted net assets as of 30 June 2026 of $2,352.0 million represents an increase of   
$75.9 million over the estimated net assets of $2,276.1 million as of 30 June 2025. The main drivers of the increase are:

* continuing capital injections from the Government of $22.9 million
* estimated contributions of equity from Aboriginal and Torres Strait Islander partners of $15 million, and
* the estimated surplus of $38.0 million.

*Budgeted departmental statement of cash flows*.

Net lending activity is expected to be $217.8 million in 2025-26.

*Departmental statement of changes in equity*

Total equity is expected to increase by $75.9 million to $2,352.0 million as of 30 June 2026, with the continuing additional equity injection of $22.9 million from the Commonwealth, plus the Torres Strait Islander co-investment of $15.0 million and the Budget year surplus of $38.0 million.

**3.1.1 Explanatory notes and analysis of budgeted financial statements (continued)**

*Concessional loan discount*

IBA continues to designate its loan portfolio in accordance with applicable accounting standards. In line with updated accounting standards, IBA amortises the concessional loan discount over the course of its estimated remaining life.

*Financial assets – trade and other receivables*

This includes loans and advances made by IBA to clients in the delivery of its outputs, in addition to amounts owing to IBA for delivery of goods and services, and dividends owed to IBA from investments. Loans receivables are amortised over the course of their estimated remaining lives in accordance with applicable accounting standards.

*Non-financial assets*

Except for any revalued assets, reported value of plant and equipment represents the purchase price paid less depreciation incurred. Land and buildings held for investment are carried at fair value.

### 3.2 Budgeted financial statements tables

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

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

**Note: Impact of net cash appropriation arrangements**

Prepared on Australian Accounting Standards basis.

* + - * 1. Applies leases under AASB 16 Leases.

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



Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

* + - * 1. Includes the following s74 external receipts:

‑ sponsorship, subsidy, gifts or similar contribution

‑ internally developed assets

‑ proceeds from the sale of assets.

**Table 3.6: Statement of departmental asset movements (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

**Indigenous Land and Sea Corporation**

**Entity resources and planned performance**

**Indigenous Land and Sea Corporation**

[Section 1: Entity overview and resources 157](#_Toc193531325)

[1.1 Strategic direction statement 157](#_Toc193531326)

[1.2 Entity resource statement 160](#_Toc193531327)

[1.3 Budget measures 162](#_Toc193531328)

[Section 2: Outcomes and planned performance 163](#_Toc193531329)

[2.1 Budgeted expenses and performance for Outcome 1 164](#_Toc193531330)

[Section 3: Budgeted financial statements 168](#_Toc193531331)

[3.1 Budgeted financial statements 168](#_Toc193531332)

[3.2 Budgeted financial statements tables 169](#_Toc193531333)

# Indigenous Land and Sea Corporation

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Indigenous Land and Sea Corporation’s (ILSC’s) long term vision is for Indigenous people to enjoy the rightful entitlements, opportunities and benefits that the return of country and its management brings. Under its governing legislation, the *Aboriginal and Torres Strait Islander Act 2005* (ATSI Act) the ILSC’s purpose is to:

* assist Aboriginal persons and Torres Strait Islanders to acquire land and water related rights
* assist Aboriginal persons and Torres Strait Islanders to manage Indigenous held land and waters so as to provide economic, environmental, social or cultural benefits for Aboriginal persons and Torres Strait Islander people.

To achieve its vision and deliver on its purpose, the ILSC:

* acquires and divests land and water-related interests to Aboriginal and Torres Strait Islander corporations
* supports Aboriginal and Torres Strait Islander people to preserve and protect culture through reconnection with country
* partners with Aboriginal and Torres Strait Islander people to drive and influence opportunities for their country, and
* invests in the capacity and capability of Aboriginal and Torres Strait Islander people and corporations to sustainably manage and protect country.

The ILSC operates across the Country held by Aboriginal and Torres Strait Islander peoples. When the ILSC talks about Country, it refers to the lands, waterways, seas, skies and Milky Way to which Indigenous people are connected. Country encompasses much more than a physical place, containing complex ideas and meaning about law, place, custom, language, economy, spiritual belief, cultural practice, wellbeing, family, and identity. It is inseparable from people, community and self, and cannot be separated into land, water and sea – it is all one.

In the year ahead, the ILSC will focus on the continued implementation of its 2023-28 National Indigenous Land and Sea Strategy (NILSS).

Inline with this Strategy, the ILSC will focus its efforts across six Strategic Priorities:

* + **Returning Country** – Expand Indigenous rights and interests in Country.
  + **Managing Country** - Grow Indigenous-led initiatives on Country.
  + **Sector Leadership –** Increase Indigenous influence on priority sectors.
  + **Meaningful Connection –** Build beneficial partnerships.
  + **Excellent Service –** Provide high-quality services.
  + **Cultural Leadership –** Step up as a culturally capable leader

For the 2025-26 year, the ILSC will continue its focus on building its capability to deliver on the aspirations of Aboriginal people and Torres Strait Islanders and the opportunities on Country across each of these priority areas. By June 30 2026, the ILSC will:

* + Commence the implementation of a National Divestment Plan to accelerate the divestment of properties held by the ILSC, with a target of divesting all existing properties within the forward estimates period.
  + Implement the outcomes of the Our Country, Our Future Program review to operationalise a strengthened program responding to the diverse aspirations and contexts of Aboriginal and Torres Strait Islander stakeholders.
  + Deliver on the commitments of the ILSC Reconcilliation Action Plan 2024-2026.
  + Implement and report on the performnace of Sector Action Plans established under the NILSS.
  + Make strategic investment in key internal systems to deliver improved efficiency and facilitate improved service to Aboriginal and Torres Strait Islander organisations partnering with the ILSC.

Over the period of this budget, the ILSC will continue to plan, track and report on its progress against the NILSS with Annual Action Plans and the delivery of Annual NILSS Progress Report alongside our ‘Returning and Managing Country’ report to Aboriginal and Torres Strait Islander partners.

The ILSC expects to exit the operation and management of Ayers Rock Resort within this forward estimates period. This transition and the continued focus on exiting Agribusiness operations sees the ILSC reduce its direct employment target across this forward estimates period.

The ILSC will continue to focus on its core activities of returning and managing country. Responding to an ongoing focus on the acquisition of fresh and salt-water Country,anexpectation of supporting larger, longer run management projects and the development of sector leadership, the ILSC has retained reduced acquisition targets across this period.

The ILSC’s operations are funded through the Aboriginal and Torres Strait Islander Land and Sea Future Fund (ATSILSFF) — a dedicated fund established (initially as the Aboriginal and Torres Strait Islander Land Account) to support the purpose of the ILSC.

Revenue from the ATSILSFF supports the ILSC’s operations, with the ILSC receiving   
$45 million (in 2010 values) annually.

The ILSC delivers its operations through:

* + - * its principal grants program – Our Country Our Future – delivered from three Divisional offices: Western (Perth), Central (Adelaide) and Eastern (Brisbane) where new land and water acquisition and management projects are developed and delivered with Indigenous groups
      * its subsidiaries, which are specifically structured and geared to generate outcomes through operating commercially in industry sectors in which Indigenous peoples hold a competitive advantage:
  + Voyages Indigenous Tourism Australia (Voyages) Pty Ltd, which owns and manages Ayers Rock Resort, Northern Territory (NT), and manages one other tourism enterprise developed by the ILSC
  + ILSC Employment which employs labour on a number of agribusinesses developed by the ILSC on ILSC-owned land, and
  + National Centre of Indigenous Excellence (NCIE) Ltd, which operates from the recently divested site of the same name in Redfern, Sydney, NSW.

### 1.2 Entity resource statement

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

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

**Table 1.1: ILSC resource statement – Budget estimates for 2025–26 as at Budget March 2025**



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

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

* + - * 1. Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025-26.
        2. A Commonwealth Corporate Entity (CCE) may receive payment from a special account held by a   
           Non-Corporate Commonwealth Entity (NCCE). The CCE does not hold the special account itself and therefore does not have a balance carried forward from earlier years.
        3. Amounts received from other entities within the portfolio, or from other portfolios.

### 1.3 Budget measures

Budget measures relating ILSC are detailed in the *Budget Paper No. 2* and are summarised below.

**Table 1.2: ILSC 2025–26 Budget measures**



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

* + - * 1. The measure titled 'Savings from External Labour ‐ further extension' is a cross portfolio measure. The full measure description and package details appear in *Budget Paper No. 2* under Cross Portfolio.

## Section 2: Outcomes and planned performance

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

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

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for ILSC can be found at: <https://www.ilsc.gov.au/about/ilsc-publications/corporate-plan/>  The most recent annual performance statement can be found at: <https://www.ilsc.gov.au/about/ilsc-publications/annual-reports/> |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| **Outcome 1: Enhanced socio-economic development, maintenance of cultural identity and protection of the environment by Indigenous Australians through the acquisition and management of land, water and water-related rights.** |

*Budgeted expenses for Outcome 1*

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

**Table 2.1.1: Budgeted expenses for Outcome 1**



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

**Table 2.1.3: Performance measures for Outcome 1**

Table 2.1.3 details the performance measures for each program associated with Outcome 1 It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

|  |  |  |
| --- | --- | --- |
| **Outcome 1 -****Enhanced socio-economic development, maintenance of cultural identity and protection of the environment by Indigenous Australians through the acquisition and management of land, water and water-related rights.** | | |
| **Program 1.1** The objective of this program is to acquire and manage Indigenous land and water-related interests. | | |
| **Key Activities (a)** | * acquiring and granting interests in land and water to Indigenous corporations to provide access to and protection of cultural and environmental values and to achieve socioeconomic development. * assisting Indigenous groups manage their land and water-based interests (through grants, guarantees, loans or provision of services) to manage their interests sustainably including the development of viable enterprises. * operating subsidiary companies that manage agricultural, tourism and community-based enterprises on lands and waters over which Indigenous Australians hold a legal interest; these enterprises provide training, employment and other opportunities for Indigenous communities and individuals. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current Year  2024‑25 | Deliverable 1  Interests in land and water/waters acquired  Deliverable 2  Interests granted  Deliverable 3  Number of active acquisition and management projects  KPI 1 - Indigenous employment   1. Number of Indigenous staff directly employed across the ILSC Group 2. Number of Indigenous employment outcomes enabled by ILSC funded projects active in financial year | *On Track*  *On Track*  *On Track*  On Track  On Track |

|  |  |  |
| --- | --- | --- |
| **Program 1.1** The objective of this program is to acquire and manage Indigenous land and water-related interests. | | |
| Current Year  2024 25 | KPI 2 - Indigenous training   1. Number of Indigenous trainees hosted/employed across the ILSC Group 2. Number of Indigenous training completions enabled by ILSC funded projects active in financial year   KPI 3 - Indigenous business development  Number of Indigenous enterprises assisted by ILSC Group projects  KPI 4 - Protection of Indigenous culture, heritage and the environment  Proportion of ILSC Group projects commenced in the reporting period that maintained or protected Indigenous culture, heritage and/or the environment  KPI 5 - Collaboration  Proportion of ILSC Group projects commenced in the reporting period that that involved contributions from third parties (beyond immediate beneficiary group)  KPI 6 - ILSC Group contribution to the Indigenous Estate | On Track  On Track  *On Track*  *On Track*  *On Track*  On Track |
| **Year** | **Performance measures (b)** | **Planned Performance Results** |
| Budget Year  2025‑26 | Deliverable 1  Interests in land and water/waters  Acquired  Deliverable 2  Interests granted  Deliverable 3  Number of active acquisition and management projects | 5  10  120 |

|  |  |  |
| --- | --- | --- |
| **Program 1.1** The objective of this program is to acquire and manage Indigenous land and water-related interests. | | |
| Budget Year  2025 26 | KPI 1 - Indigenous employment   1. Number of Indigenous staff directly employed across the ILSC Group 2. Number of Indigenous employment outcomes enabled by ILSC funded projects active in financial year   KPI 2 - Indigenous training   1. Number of Indigenous trainees hosted/employed across the ILSC Group 2. Number of Indigenous training completions enabled by ILSC funded projects active in financial year   KPI 3 - Indigenous business development  Number of Indigenous enterprises assisted by ILSC Group projects  KPI 4 - Protection of Indigenous culture, heritage and the environment  Proportion of ILSC Group projects commenced in the reporting period that maintained or protected Indigenous culture, heritage and/or the environment  KPI 5 - Collaboration  Proportion of ILSC Group projects commenced in the reporting period that that involved contributions from third parties (beyond immediate beneficiary group)  KPI 6 - ILSC Group contribution to the Indigenous Estate | 400  *500*  150  1000  50  50%  60%  This is a qualitative measure made up of an analysis of the extent to which the ILSC has contributed to its outcomes via the Indigenous Estate. The material for this narrative will be drawn in part from the ‘supplementary’ measures included in the Corporate Plan and by a broader qualitative analysis of:   * Engagement across the Indigenous Estate * $ Leveraged into country   Non-beneficiary partners in projects |
| Forward Estimates  2026‑29 | As per 2025-26 | As per 2025-26 |
| Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil | | |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of ILSC’s finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

**3.1.1 Explanatory notes and analysis of budgeted financial statements**

The financial statements included in the Portfolio Budget Statements are for the ILSC Group comprising the ILSC (the parent entity) and its wholly owned subsidiaries other than Voyages Indigenous Tourism Australia Pty Ltd that has been classified as a Public Non-Financial Corporation and is not a general government sector body.

The ILSC’s primary source of income is an annual minimum payment of $45.0 million (in 2010 values) from the ATSILSFF pursuant to section 193(2) of the ATSI Act. Indexation has been applied annually to the base amount of $45.0 million since 2010-11.  Since February 2019, the ATSILSFF has been managed by the Department of Finance with the legislated payments being made to the ILSC through the Indigenous Land and Sea Corporation Funding Special Account managed by the National Indigenous Australian Agency. The total resources for the ILSC’s outcome include the income from the ATSILSFF and represent the funds available to ILSC to carry out its legislated functions. The ATSILSFF payment is recognised as income in the Comprehensive Income Statement (Table 3.1) in the period received.

Under its legislation, the ILSC has the flexibility to invest funds and to roll over funds not expended in previous years.

Under section 191H of the ATSI Act, ILSC has the specific power to invest money. Earnings on these investments are represented in the Comprehensive Income Statement (Table 3.1).

Under its legislation, the ILSC acquires interests in land, water and water-related rights for the specific purpose of granting those interests to an Aboriginal or Torres Strait Islander corporation. The ILSC capitalises the interest upon purchase and immediately records provision equivalent to the purchase price. In the Comprehensive Income Statement (Table 3.1), the expenses associated with the purchase and grant of interests are recognised in the period in which the interest is purchased. Expenses associated with projects providing for the management of Indigenous land and/or waters are recognised in the period in which the expenditure is incurred.

The ILSC also holds properties for granting that have livestock on them. In accordance with Australian Accounting Standards, the ILSC values the livestock on a fair value basis. Accordingly, the change in fair value in any given period is recognised in the Comprehensive Income Statement (Table 3.1).

### 3.2 Budgeted financial statements tables

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



Prepared on Australian Accounting Standards basis.

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

****

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

* + - * 1. Includes the following s74 external receipts:

‑ sponsorship, subsidy, gifts or similar contribution;

‑ internally developed assets; and

‑ proceeds from the sale of assets.

**Table 3.6: Statement of departmental asset movements (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

**National Indigenous Australians Agency**

**Entity resources and planned performance**

**National Indigenous Australians Agency**

[Section 1: Entity overview and resources 179](#_Toc193531696)

[1.1 Strategic direction statement 179](#_Toc193531697)

[1.2 Entity resource statement 180](#_Toc193531698)

[1.3 Budget measures 183](#_Toc193531699)

[Section 2: Outcomes and planned performance 184](#_Toc193531700)

[2.1 Budgeted expenses and performance for Outcome 1 185](#_Toc193531701)

[Section 3: Budgeted financial statements 209](#_Toc193531702)

[3.1 Budgeted financial statements 209](#_Toc193531703)

[3.2 Budgeted financial statements tables 210](#_Toc193531704)

# National Indigenous Australians Agency

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The purpose of the National Indigenous Australians Agency (NIAA) is to work in genuine partnership to enable the self-determination and aspirations of First Nations communities. We lead and influence change across government to ensure Aboriginal and Torres Strait Islander peoples have a say in decisions that affect them.

Our work supports the Australian Government’s efforts in working with First Nations peoples to ensure they are heard, recognised and empowered.

NIAA achieves this by:

* leading and co-ordinating Commonwealth policy development, program design and implementation, and service delivery for Aboriginal and Torres Strait Islander peoples
* providing advice on whole-of-government priorities for Aboriginal and Torres Strait Islander peoples
* leading and coordinating the Australian Government’s implementation of the National Agreement on Closing the Gap in partnership with First Nations peoples and communities
* leading Commonwealth activities to promote reconciliation.

In service of these efforts, NIAA leverages a strong regional presence, which helps align policies and investments with the needs of communities. The NIAA supports the Australian Government’s efforts to build and maintain effective partnerships with Aboriginal and Torres Strait Islander people – and to ensure the Commonwealth’s policies, programs and services are tailored to the needs of communities. In 2025-26, NIAA’s key priorities are:

* support Commonwealth agencies to accelerate efforts to implement the Government’s commitments under the National Agreement on Closing the Gap and the Commonwealth Closing the Gap Implementation Plan
* enhance economic, educational, health and justice outcomes for First Nations peoples, strengthen job opportunities, and improve access to appropriate housing
* continue to deliver the new Remote Jobs and Economic Development Program and implement the new remote employment service
* support First Nations people to care for and connect with Country
* continue to implement the Central Australia Plan
* support reconciliation activities throughout Australia.

### 1.2 Entity resource statement

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

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 2.1.1’ table in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.**Table 1.1: NIAA resource statement – Budget estimates for 2025–26 as at Budget March 2025**



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

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

1. Appropriation Bill (No.1) 2025-26 and Supply Bill (No.1) 2025-26.
2. Represents unspent appropriations available from prior years.
3. Excludes $128.6 million subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
4. Excludes departmental capital budget (DCB).
5. Estimated external revenue receipts under section 74 of the PGPA Act.
6. Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and   
   Supply Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
7. Appropriation Bill (No.2) 2025-26 and Supply Bill (No.2) 2025-26.
8. Relates to appropriations sought for payment to the States, Territories and local governments in Appropriation Bill (No.2) 2025-26. Outcome 1 - Program 1.2: Children and Schooling includes the Federal Funding Agreement on Northern Territory Remote Aboriginal Investment (Non-Government Schools) with payments of $5.7 million to the Northern Territory in 2025-26. Information on the terms and conditions can be found in the Federal Funding Agreement on Northern Territory Remote   
     
   Aboriginal Investment <https://federalfinancialrelations.gov.au/agreements/northern-territory-remote-aboriginal-investment-ntrai-2024-25>. Terms and conditions are made under authority from section 7(2) of the COAG Reform Fund Act 2008 and the Intergovernmental Agreement on Federal Financial Relations.
9. For further information on special accounts, refer to Budget Paper No. 4 - Agency Resourcing. See Table 2.1.1 containing further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

### 1.3 Budget measures

Budget measures relating to NIAA are detailed in the *Budget Paper No. 2* and are summarised below.

**Table 1.2: NIAA 2025–26 Budget measures**



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

* + - * 1. The lead entity for this measure is the Attorney-General’s Department. The full measure description and package details appear in the *Budget Paper No. 2* under the Attorney-General’s portfolio.
        2. The measure titled ‘Savings on external labour – further extension’ is a cross portfolio measures. The full measure description and package details appear in the *Budget Paper No. 2* under Cross Portfolio.

## Section 2: Outcomes and planned performance

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

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

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for NIAA can be found at: <https://www.niaa.gov.au/resource-centre/niaa/niaa-corporate-plan-2024-25>  The most recent annual performance statement can be found at: <https://www.niaa.gov.au/resource-centre/2023-24-national-indigenous-australians-agency-annual-report> |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| **Outcome 1 – Lead the development and implementation of the Australian Government's agenda to support the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples and communities through working in partnership and effectively delivering programs.** |

**Linked programs**

| **Attorney General's Department** |
| --- |
| **Programs**   * Program 1.1 – Attorney-General’s Department Operating Expenses – Legal Services and Families * Program 1.4 – Justice Services * Program 1.6 – Criminal Justice |
| Contribution to Outcome 1 made by linked programs  The Attorney-General’s Department (AGD) works with the NIAA by supporting the efficient operation of the native title system. AGD works with the NIAA by supporting the objective and principles of legal assistance services and funding under the National Strategic Framework for Legal Assistance, and contributes to the objectives of the Indigenous Advancement Strategy and achieving the justice targets (Targets 10 and 11) under the National Agreement on Closing the Gap by:   * leading the Justice Policy Partnership, established under Priority Reform 1 of the National Agreement on Closing the Gap, in partnership with the National Aboriginal and Torres Strait Islander Legal Services. * administering the National Legal Assistance Partnership 2020-25 that includes funding to Aboriginal and Torres Strait Islander Legal Services to deliver culturally appropriate services consistent with self-determination and to improve justice outcomes for First Nations Australians. * providing funding to the representative peak body for Aboriginal and Torres Strait Islander Legal Services, National Aboriginal and Torres Strait Islander Legal Services, and supporting collaboration and genuine partnership with First Nations organisations. * implementing the Government’s commitment to establish an independent National Justice Reinvestment Unit and developing and managing a grants program to support up to 30 community-led place-based justice reinvestment initiatives aimed at reducing First Nations incarceration rates and addressing the underlying causes of contact with the criminal justice system. |

| **Department of Agriculture, Fisheries and Forestry** |
| --- |
| **Programs**   * Program 1.2 – Sustainable Management - Natural Resources * Program 2.1 – Biosecurity and Export Services |
| Contribution to Outcome 1 made by linked programs  The Department of Agriculture, Fisheries and Forestry (DAFF) and NIAA partner with First Nations Ranger groups to deliver biosecurity work that protects Australian agriculture and the northern Australian environment. DAFF, the Department of Climate Change, Energy, the Environment and Water and NIAA together are providing and continue to develop opportunities for First Nations communities and land managers to partner with programs funded under the Natural Heritage Trust. |

| **Department of Climate Change, Energy, the Environment and Water** |
| --- |
| **Program**   * Program 2.1 – Conserve, protect and sustainably manage Australia’s natural environment through a nature positive approach |
| Contribution to Outcome 1 made by linked program  The Department of Climate Change, Energy, the Environment and Water works with the NIAA to provide opportunities for First Nations communities and land managers to engage with the Natural Herigate Trust. |

| **Department of Employment and Workplace Relations** |
| --- |
| **Program**   * Program 1 – Employment Services |
| Contribution to Outcome 1 made by linked program  The Department of Employment and Workplace Relations contributes to Outcome 1 by fostering a productive and competitive labour market through policies and programs that assist job seekers into work, including secure work, and meet employer and industry needs. |

| **Department of Education** |
| --- |
| **Program**   * Program 1.1 – Support for the Child Care System |
| The Closing the Gap Early Childhood Care and Development Policy Partnership (the Partnership) helps drive coordinated reform efforts on the priority areas of early childhood education, maternal and child health, child safety, and children and families to improve early childhood systems and sectors for First Nations families and children. The Partnership is co-chaired by the CEO of the Secretariat of National Aboriginal and Islander Child Care (SNAICC) – National Voice for Our Children, the national peak body for First Nations children, and the Deputy Secretary, Early Childhood and Youth, Department of Education. Membership comprises senior officials from each state and territory government, six Coalition of Peaks representatives including SNAICC – National Voice for Our Children, and five First Nations independent members to support genuine shared decision-making.  The Community Child Care Fund (CCCF) is a grants program for early childhood education and care (ECEC) services that aims to increase participation in ECEC, particularly in disadvantaged, regional and remote communities. The objective is to support approved ECEC services to address barriers to ECEC participation, particularly targeting disadvantaged and vulnerable families and communities. Restricted non-competitive grants support specified ECEC services – mainly those previously funded under the former Budget Based Funded program and former Indigenous Advancement Strategy (IAS) – to operate sustainably and to improve early childhood development outcomes for vulnerable and disadvantaged families, and increase workforce participation by vulnerable and disadvantaged families.  The Community Child Care Fund Restricted (CCCFR) Closing the Gap (CTG) Expansion measure aims to fund additional high quality and mostly Aboriginal and Torres Strait Islander-led child care services, in mainly remote and very remote areas, with low or no supply of Child Care Subsidy approved child care. These services will operate in the scope of the National Quality Framework and will prioritise First Nations children attending the service. Children will have access to an educational program which enhances their individual learning and development, giving consideration to culture, abilities and interests. The measure may also provide sustainability funding to existing CCCFR services to support them to deliver accessible, and culturally informed and responsive ECEC where staff are culturally competent and utilise trauma informed education and care practices. Though the measure is focused on Outcome 3 - Aboriginal and Torres Strait Islander children are engaged in high quality, culturally appropriate early childhood education in their early years and Outcome 4 - Aboriginal and Torres Strait Islander children thrive in their early years, aiming to reduce barriers to accessing ECEC which include out of pocket costs, a limited awareness of services, administrative complexity, lack of transport or locally available services, it will also contribute to Outcome 1 through working in partnership with Aboriginal and Torres Strait Islander communities to effectively deliver programs. In addition, the program has engaged an Expert Advisory Group (EAG) which provides advice on the development of the measure and is co-chaired by the department and SNAICC-National Voice for our Children with membership comprised of predominantly Aboriginal and/or Torres Strait Islander leaders. This group is a mechanism for formal partnership and shared decision making between government and Aboriginal and Torres Strait Islander people.  The Connected Beginnings program works to ensure First Nations children in identified areas of high need achieve the learning and development outcomes necessary for a positive transition to school. The program draws on the strength and knowledge of First Nations communities to increase children’s and families’ engagement with health and ECEC. It improves access to existing early childhood, maternal and child health and family support services to ensure children are safe, healthy, and ready to thrive at school by the age of five. The program is jointly administered by the department and the Department of Health and Aged Care (Health and Aged Care) who fund Aboriginal Community Controlled Health Services in 45 of the 50 education sites. The program also aligns with and contributes to all four Priority Reforms under the National Agreement on Closing the Gap.  An Intensive ECEC model trial aims to lift school readiness and broader education and health outcomes through increased access to high quality ECEC for vulnerable and disadvantaged children and their families. The program prioritises participation of First Nations children and their families to support efforts to meet Closing the Gap targets for school readiness and increased participation in ECEC. The trial aims to lift the quality of ECEC to ensure children who attend have the best chance of success in the early years and to maintain these gains over time. |
| **Program**  Program 1.2 – Child Care Subsidy |
| Contribution to Outcome 1 made by linked program  The Child Care Subsidy (CCS) supports children to attend quality early childhood education and care. A family’s activity level affects the amount of CCS they can get. Individuals with First Nations children can get at least 36 hours of CCS per fortnight for each Aboriginal and/or Torres Strait Islander child in their care. This is regardless of their family’s activity level.  Families with mutual obligations requirements aligned to remote employment services may receive an activity test exemption or potentially be eligibility for the Additional Child Care Subsidy (transition to work). |

|  |
| --- |
| **Program**  Program 2.1 – Commonwealth Grant Scheme |
| Contribution to Outcome 1 made by linked program  The Commonwealth Grant Scheme (CGS) subsidises tuition costs for Commonwealth-supported higher education students enrolled in undergraduate and postgraduate degrees. Starting in 2024, all eligible Aboriginal and Torres Strait Islander students in Australia are guaranteed a Commonwealth supported place at a university of their choice, when accepted into their chosen course of study. An eligible university place is a bachelor level course (other than medicine) at an Australian public university. |
| **Program**   * Program 2.3 – Higher Education Support |
| Contribution to Outcome 1 made by linked program  The program aims to improve access to, and education outcomes for, students from under-represented groups, including Aboriginal and Torres Strait Islander students, and supports transition to employment.  The Regional University Study Hubs program helps students in regional and remote areas access tertiary education without needing to leave their community. On 3 February 2025, 10 new hubs (Cohort 5) were announced, bringing the total number of regional hubs across Australia to 56, with 43 operational and the remainder set to open throughout 2025.  Three existing Regional University Study Hubs, the Arnhem Land Progress Aboriginal Corporation, the Wuyagiba Study Hub, and the Garrthalala Bush University Study Hub focus on supporting First Nations students on country in Arnhem Land. The Regional Hubs also provide employment opportunities for First Nations staff.  A further four Regional University Study Hubs, Countries Universities Centre (CUC) Cape York (Cooktown), CUC Balonne (St George and Dirranbandi), Geraldton University Centre and Cassowary Coast University Centre (Innisfail) have First Nations Support Officer positions to support First Nations students.  As of November 2024, 12% of students supported by Regional University Study Hubs identified as Aboriginal and/or Torres Strait Islander, compared to only 2.2% of students in the broader higher education population.  Note: The Regional University Study Hubs program is NOT specifically a First Nations focused program, but as outlined above, is supporting the aspirations of Aboriginal peoples and Torres Strait Islander peoples and communities, providing tailored support for students, particularly in the NT and Queensland.  The Suburban University Study Hubs program aims to support students from suburban areas with low tertiary education participation and attainment, who may face increased barriers to accessing tertiary study. Hubs will provide dedicated wrap-around support services and study facilities to improve access and outcomes as well as build readiness and aspiration for tertiary study.  The locations of 10 Suburban University Study Hubs expected to open by mid-2025 were announced in November 2024.  Note: The Suburban University Study Hubs program is NOT specifically a First Nations focused program, but is expected to support the aspirations of Aboriginal peoples and Torres Strait Islander peoples and communities, providing tailored support for students.  The Higher Education Participation and Partnership Program (HEPPP) provides funding to Table A universities to support First Nations students, as well as students from low socio-economic status (SES) backgrounds and regional and remote areas to access and participate in higher education.  Universities use their HEPPP funds flexibly to deliver a range of strategies and activities to support students from the three equity cohorts in line with local needs.  Regional Partnership Project Pool Program (RPPPP) funds university and Regional University Study Hubs -led consortia to deliver collaborative outreach initiatives to enable the higher education aspirations of students in regional and remote areas, which may include Aboriginal and Torres Strait Islander students.  The program is using a two-phase process to co-design (Phase 1) and deliver (Phase 2) targeted outreach initiatives. This approach is to support initial engagement with communities who may be underserviced by existing initiatives, and subsequent delivery of outreach projects.  Under Phase 2, two successful projects were awarded further funding for their two-year outreach projects co-designed under Phase 1 and commenced delivery in July 2023. One of these projects, led by Flinders University, focuses on increasing awareness, aspiration and readiness for a higher education allied health pathway amongst First Nations youth in regional and remote areas. |

| **Department of Industry, Science and Resources** |
| --- |
| **Programs**   * Program 1.1 – Growing innovative and competitive businesses, industries and regions. * Program 1.3 – Supporting a strong resources sector |
| Contribution to Outcome 1 made by linked programs  The Department of Industry, Science and Resources (DISR) has been consulting with NIAA to ensure activities realising a better future for First Nation peoples. This includes supporting greater access to mainstream business support offerings by First Nations business owners and ensuring that the Buy Australian Plan, Australian Industry Participation, resources projects and the Square Kilometre Array provide opportunities and benefits for First Nations businesses and communities.  DISR works with NIAA on initiatives to elevate First Nations knowledge and knowledge systems. DISR works with NIAA on initiatives to address critical workforce shortages in science, technology, engineering and mathematics (STEM) by attracting and retaining Australians from diverse backgrounds in STEM education and careers, including Aboriginal and Torres Strait Islander Peoples. |

| **Department of Health and Aged Care** |
| --- |
| **Program**   * Program 1.3 – First Nations Health |
| Contribution to Outcome 1 made by linked program  The NIAA works closely with the Department of Health and Aged Care to ensure the effectiveness of First Nations health funding, and that mainstream policy, programs and services deliver benefits to First Nations peoples and communities.  The NIAA also provides grants for health, health workforce, wellbeing and resilience projects; reduced substance misuse and harm minimisation projects; and projects aimed at combating petrol sniffing and the use of other volatile substances. |

| **Department of Social Services** |
| --- |
| **Programs**   * Program 1.6 – Working Age Payments * Program 1.7 – Student Payments * Program 2.1 – Families and Communities * Program 3.1 – Disability and Carers * Program 4.1 – Housing and Homelessness |
| Contribution to Outcome 1 made by linked programs  The Department of Social Services (DSS) has policy responsibility for working age payments, which provide financial assistance to people (including First Nations people) who are temporarily unable to support themselves through work.  DSS is also responsible for student payments, including ABSTUDY, which provide financial assistance to First Nations families and students to encourage participation and retention in secondary and tertiary education.  Many scholarships funded under the Indigenous Advancement Strategy (IAS) provide the basis for eligibility of ABSTUDY Away from Home entitlements for secondary school students, extending the education access and outcomes for First Nations students.  DSS contributes to the IAS by supporting the development of stronger families and more resilient communities. This includes supporting First Nations families and communities to enjoy similar levels of physical emotional and social wellbeing to that enjoyed by other Australians; supporting families to give children a good start in life; supporting access to affordable housing; and supporting remote strategic investments and remote housing strategies.  DSS contributes to the IAS by supporting eligible First Nations peoples with disability or who are caring for others.  DSS is responsible for leading the Commonwealth’s implementation of three targets under the National Agreement on Closing the Gap, Target 9a (housing), Target 12  (out-of-home care), Target 13 (family violence); and the cross-cutting outcome for disability.  DSS contributes a range of initiatives and actions toward achieving these targets as set out in the Commonwealth Closing the Gap Implementation Plan (Implementation Plan) and Action Tables. The Implementation Plan was tabled in the Australian Parliament on 13 February 2024 and the Action Tables were published on the NIAA website at that time.  Safe and Supported: the National Framework for Protecting Australia’s Children 2021‑2031 aims to make significant and sustained progress in reducing child abuse and neglect, and its generational impacts. Safe and Supported is also the key mechanism for achieving Target 12 on Closing the Gap. The Safe and Supported First Action Plan and Safe and Supported Aboriginal and Torres Strait Islander First Action Plan were developed in partnership with First Nations leaders and state and territory governments, in close collaboration with the broader non-government sector. In line with Closing the Gap Priority Reform One, a Safe and Supported Partnership Agreement between the Safe and Supported Aboriginal and Torres Strait Islander Leadership Group (Leadership Group) and Community Services Ministers was launched on 8 March 2024, formalising shared decision-making arrangements. These arrangements are reflected in the Safe and Supported governance structure, where the Leadership Group is represented at all levels.  DSS is leading the establishment of the National Commissioner for Aboriginal and Torres Strait Islander Children and Young People, under the Safe and Supported Aboriginal and Torres Strait Islander First Action Plan, jointly funded with NIAA.  DSS is progressing a number of activities to implement the recommendations under the Stronger ACCOs, Stronger Families (SASF) project. SASF aims to increase the number of Aboriginal and Torres Strait Islander Community Controlled Organisations (ACCOs) delivering programs under the department’s Family and Children Activity. These programs target early intervention and support for families and children and contribute to achieving Closing the Gap Target 12.  DSS has funded a new collection of family, domestic and sexual violence statistics for First Nations peoples. This will form a significant part of the evidence-base on violence against women and children, and address the gap in data on violence experienced by First Nations peoples. The data collected will inform reporting on Closing the Gap Target 13.  DSS leads the development and implementation of the Australian Government's Aboriginal and Torres Strait Islander family, domestic and sexual violence agenda in partnership with the Aboriginal and Torres Strait Islander Advisory Council and the First Nations National Plan Steering Committee. This includes through the development and implementation of the first *Aboriginal and Torres Strait Islander Action Plan 2023-2025* (Action Plan) to address the current safety needs of Aboriginal and Torres Strait Islander women and children and set the foundation for longer-term structural change. This longer term structural change will be addressed in the First Nations National Plan which is planned to be launched in June 2025, as a sister-document to the *National Plan to End Violence Against Women and Children 2022–2032* and an overarching document to future Aboriginal and Torres Strait Islander Action Plans.  DSS has committed $38.6 million in funding for the Leaving Violence Program (LVP) Regional trials which will be operationalised from 1 July 2025, in Cairns (QLD), Broome (WA), Darwin (NT) and Dubbo (NSW). The LVP Regional Trials will be delivered through First Nations led organisations and provide specialised and culturally appropriate support to individuals of any gender and background, experiencing intimate partner violence, empowering them to separate from an abusive intimate partner relationship (Note, while the service will be focussed on Aboriginal and Torres Strait Islander victim-survivors, any individual is able to access the program via the First Nations led organisation).  DSS is delivering the Closing the Gap Outcomes and Evidence Fund, for First Nations people, organisations and communities to co-design, trial and evaluate projects aimed at contributing to Closing the Gap Targets 12 (out of home care) and 13 (family violence). There are eight trial sites across Australia.  DSS funds Lifeline Australia to deliver Domestic Violence (DV) alert training which is a free nationally accredited training program designed to help health, allied health and community frontline workers better recognise the signs of domestic and family violence, respond appropriately and refer women and children subjected to or at risk of domestic violence to support services. DV-alert offers three First Nation’s specific training modules, including:   * 2-Day First Nations Foundation Workshop: This workshop is for frontline workers to learn how to recognise the signs of family violence, respond appropriately, and refer to support services relevant to Aboriginal and Torres Strait Islander communities. It covers the nature and scope, patterns and impacts of family violence, what to consider for diverse groups, communication skills, safety planning, referral pathways and more. * 1-Day Focused Workshop Training: Further training for frontline workers who have completed any 2-day DV-alert workshop, this workshop focuses on family violence in Aboriginal and Torres Strait Islander contexts. Frontline workers will learn how to Recognise, Respond and Refer appropriately and with care, and * Brothers Standing Tall workshop: This two-hour workshop is for Aboriginal and Torres Strait Islander men aged 18 years and over to learn about the impact of family violence on community. It is delivered by experienced Aboriginal male trainers at locations across Australia.   DSS is working with the NIAA and the Department of Employment and Workplace Relations on the Remote Jobs and Economic Development Program, and the development of a new remote employment service.  DSS conducts the Longitudinal Study of Indigenous Children under the guidance of an Indigenous led Steering Committee Chaired by Associate Professor Kalinda Griffiths, from the Flinders University in South Australia.  Data collection started in 2008 and follows the development of two cohorts of up to  1,700 children as they transition from infants to adulthood. A range of physical, social and economic information about the children, their families and educators is collected annually. Survey results are used to understand what helps First Nations children grow up strong. Microdata is publicly released to approved researchers through the Australian Data Archive.  DSS drives the Commonwealth’s implementation of the Closing the Gap cross-cutting disability outcome, as well as implementation of Australia’s Disability Strategy  2021-2031 (ADS). The NIAA has a responsibility to apply ADS when considering policy and programs. DSS works with NIAA on Commonwealth implementation of the Closing the Gap Disability Sector Strengthening Plan and implementation of the Australian Government response to Disability Royal Commission recommendations on supports for First Nations people with disability.  DSS and the Department of Health and Aged Care commissioned the Australian Bureau of Statistics to produce and publish an article on disability among First Nations people using data from the 2022 Survey of Disability, Ageing and Carers.  DSS is progressing several service delivery initiatives to develop the new National Early Childhood program for children with disability or developmental concerns. The program will deliver a range of disability-specific information, workshops and supported playgroups for young children aged 0 to 8 years with disability or developmental concerns. The new program will assist in meeting Closing the Gap  Target 4 – Aboriginal and Torres Strait Islander children thrive in their early years.  Through the Early Years Strategy 2024-2034 (the Strategy), DSS is also working to improve the integration and coordination of different parts of the early years system, so that services and supports work together in a way that better meets the whole needs of a child and their family. Launched on 7 May 2024, the Strategy sets out the Government’s vision to best support Australia’s children and their families in the early years.  Developed in collaboration with NIAA and other relevant agencies, the Strategy is a  10 year framework to shape how the Government prioritises the wellbeing of young children in Australia, including First Nations children, their families, kin and the communities who support them.  The Strategy recognises the importance of Closing the Gap and seeks to amplify the National Aboriginal and Torres Strait Islander Early Childhood Strategy. The Strategy will be delivered through three action plans over the next 10 years. The First Action Plan 2024-2027 was released in December 2024, alongside an Outcomes Framework to measure progress against the Strategy’s outcomes and vision.  DSS is funding ACCOs to deliver the First Nations Playgroups Pilot which provides accessible and affordable spaces, resources and opportunities for First Nation children to play together and for parents and carers to seek social and parenting support. The First Nations Playgroups pilot is an activity that contributes to the delivery of the Early Years Strategy, Target 4 of the Implementation Plan and will also contribute to Priority Reform Two of Closing the Gap.  DSS and the National Disability Insurance Agency are undertaking the pilot on Alternative Commissioning approaches in two regional and remote areas including remote First Nations communities. The pilot aims to explore and develop commissioning models that will better meet disability support needs and improve the outcomes of the National Disability Insurance Scheme participants and their community.  DSS is the co-chair of the Housing Policy Partnership (HPP), a forum established under Priority Reform One of Closing the Gap to enable Aboriginal and Torres Strait Islander people to have a genuine say in the design and delivery of Aboriginal and Torres Strait Islander housing policy and programs. The Australian Government committed $9.2 million over three years from 2022-23, to establish the HPP. This includes resources to support the National Aboriginal and Torres Strait Islander Housing Association as co-chair and secretariat. The HPP was recently extended by 12 months until 30 June 2026 through the 2024-25 Mid-Year Economic Fiscal Outlook.  Membership of the HPP includes representatives from federal government agencies (including the NIAA) state and territory governments, the Coalition of Aboriginal and Torres Strait Islander Peak Bodies (Coalition of Peaks) and independent Aboriginal and Torres Strait Islander community representatives. A key output of the HPP is to make recommendations to the Joint Council about improving housing outcomes for Aboriginal and Torres Strait Islander people. |

| **Services Australia** |
| --- |
| **Programs**   * Program 1.1 – Strategy and Corporate Enabling * Program 1.2 – Customer Service Delivery * Program 1.3 – Technology and Transformation |
| Contribution to Outcome 1 made by linked programs  Payments and services under the IAS are delivered by Services Australia under a number of First Nations specific and mainstream programs. |

| **The Treasury** |
| --- |
| **Program**   * 1.4 - Commonwealth-State Financial Relations |
| Contribution to Outcome 1 made by linked program  The Treasury contributions to Outcome 1 through National Partnership Payments which are paid as part of the Federation Funding Agreements Framework. |

*Budgeted expenses for Outcome 1*

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

**Table 2.1.1: Budgeted expenses for Outcome 1**



**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**



**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**



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

* + - * 1. The purpose of the Indigenous Land and Sea Corporation Funding (ILSCF) Special Account is to make the annual and discretionary additional payments to the Indigenous Land and Sea Corporation (ILSC). Funds are received from the Aboriginal and Torres Strait Islander Land and Sea Future Fund (ATSILSFF) Special Account managed by the Future Fund Agency and Board of Guardians under the Finance Portfolio.
        2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees and other services provided free of charge.
        3. Program 1.2: Children and Schooling includes the Federal Funding Agreement on Northern Territory Remote Aboriginal Investment (Non-Government Schools) with payments of $7.529 million to the Northern Territory in 2024-25 and $5.720 million in 2025-26. Information on the terms and conditions can be found in the Federal Funding Agreement on the Northern Territory Remote Aboriginal Investment at <https://federalfinancialrelations.gov.au/agreements/northern-territory-remote-aboriginal-investment-ntrai-2024-25>. Terms and conditions are made under authority from section 7(2) of the *COAG Reform Fund Act 2008* and the Intergovernmental Agreement on Federal Financial Relations.
        4. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

**Table 2.1.2: Performance measures for Outcome 1**

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

The NIAA is reviewing its performance measures. Updated performance measures and targets will be published in the NIAA’s future Corporate Plans.

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| **Outcome 1 – Lead the development and implementation of the Australian Government's agenda to support the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples and communities through working in partnership and effectively delivering programs.** | | |
| **Program 1.1 – Jobs, Land and the Economy**  The objectives of program 1.1 are to enhance Indigenous Australians economic rights, improve employment and pathways to jobs, foster Indigenous business and assist Indigenous people to generate economic and social benefits from effective use of their land and waters, particularly in remote areas resulting in positive progress on relevant Closing the Gap outcomes. | | |
| **Key Activities (a)** | Invest and deliver programs and policies to achieve positive outcomes for First Nations peoples and communities | |
| **Year** | **Performance measures** | **Expected Performance Results (b)** |
| Current Year  2024–25 | Proportion of IAS Program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements | 90%  Year-end forecast: On track |
|  | Portion of CDP participants that achieve a 26-week employment outcome (c) | 4% or higher *Year-end forecast: Substantially on track* |
|  | Percentage of applications under the Remote Jobs and Economic Development Program that are processed within 90 days | 80% *Year-end forecast: In progress (d)* |
|  | Total number of jobs funded under the Remote Jobs and Economic Development Program | 930 jobs in 2024-25 *Year-end forecast: In progress (d)* |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year 2025–26 | Proportion of IAS Program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements | 90% |
|  | Percentage of applications under the Remote Jobs and Economic Development Program that are processed within 90 days | Year-on-year increase |
|  | Total number of jobs funded under the Remote Jobs and Economic Development Program | Additional 1,035 jobs in 2025-26 |
| Forward Estimates 2026-29 | As per 2025-26 | As per 2025-26, with an additional 1,035 jobs in 2026-27 for the Remote Jobs and Economic Development Program (e) |
| Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil | | |

1. Key activities as published in the 2024–25 Corporate Plan.
2. NIAA’s final performance results for 2024–25 will be reported in the Annual Performance Statements in the 2024–25 Annual Report.
3. This measure will cease at the end of the 2025–26 as the CDP program ends on 31 October 2025.
4. Data is not yet available to inform year-end forecast.
5. The Remote Jobs and Economic Development Program commenced in the second half of 2024 with the target of initially creating 3,000 jobs over three years.

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| **Program 1.2 – Children and Schooling**  Program 1.2 works to ensure that mainstream agencies (Australian, state and territory governments) are considering and supporting First Nations education outcomes, from early childhood through schooling and tertiary education. Funded activities complement mainstream approaches to support access to quality, culturally safe early years care and education, and to improve ongoing educational access, engagement and attainment. NIAA works in partnership with government, non-government and First Nations partners to implement evidence-based services that address local community need. | | |
| **Key Activities (a)** | Invest and deliver programs and policies to achieve positive outcomes for First Nations peoples and communities. | |
| **Year** | **Performance measures** | **Expected Performance Results (b)** |
| Current year  2024–25 | Proportion of IAS Program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements | 90%  *Year-end forecast: On track* |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year 2025–26 | Proportion of IAS Program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements | 90% |
| Forward Estimates 2026–29 | As per 2025–26 | As per 2025–26 |
| Material changes to Program 1.2 resulting from 2025-26 Budget Measures: Nil | | |

1. Key activities as published in the 2024–25 Corporate Plan.
2. Details of the NIAA’s final performance results for 2024–25 will be reported in the Annual Performance Statements in the 2024–25 Annual Report.

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| **Program 1.3 – Safety and Wellbeing**  The objectives of program 1.3 are improved mental health and physical, emotional and social wellbeing of First Nations peoples, resulting in positive progress on relevant Closing the Gap outcomes. | | |
| **Key Activities (a)** | Invest and deliver programs and policies to achieve positive outcomes for First Nations peoples and communities. | |
| **Year** | **Performance measures** | **Expected Performance Results (b)** |
| Current year  2024–25 | Proportion of IAS Program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements | 90%  *Year-end forecast: On track* |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year 2025–26 | Proportion of IAS Program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements | 90% |
| Forward Estimates 2026–29 | As per 2025–26 | As per 2025–26 |
| Material changes to Program 1.3 resulting from 2025-26 Budget Measures: Nil | | |

* + - * 1. Key activities as published in the 2024–25 Corporate Plan.
        2. Details of the NIAA’s performance results for 2024–25 will be reported in the Annual Performance Statements in the *2024–25 Annual Report*.

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| **Program 1.4 – Culture and Capability**  The objective of program 1.4 is to support of the National Agreement on Closing the Gap by contributing to the maintenance of First Nations cultural expression, engagement and revitalisation; and strengthen the leadership and governance capabilities of First Nations individuals, organisations and communities in order to advocate on matters that affect them; and promote broader understanding of the place of Aboriginal and Torres Strait Islander cultures in Australian society. | | |
| **Key Activities (a)** | Maintain cultural expression and conservation, and support First Nations participation in policy development and decision-making. | |
| **Year** | **Performance measures** | **Expected Performance Results (b)** |
| Current year  2024–25 | Proportion of IAS Program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements | 90%  *Year-end forecast: On track* |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year 2025–26 | Proportion of IAS Program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements | 90% |
| Forward Estimates 2026–29 | As per 2025–26 | As per 2025–26 |
| Material changes to Program 1.4 resulting from 2025-26 Budget Measures: Nil | | |

* + - * 1. Key activities as published in the 2024–25 Corporate Plan.
        2. Details of the NIAA’s final performance results for 2024–25 will be reported in the Annual Performance Statements in the 2024–25 Annual Report.

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| **Program 1.5 – Remote Australia Strategies**  The objective of program 1.5 is to deliver flexible, tailored local solutions and discrete infrastructure projects in remote Australia. This aims to address the disadvantage of Aboriginal and Torres Strait Islander peoples in remote and very remote communities by supporting outcomes across the IAS priority areas of schooling, employment and community safety and supports positive progress on relevant Closing the Gap outcomes. | | |
| **Key Activities (a)** | Build and maintain effective partnerships to support the empowerment and self-determination of First Nations peoples. | |
| **Year** | **Performance measures** | **Expected Performance Results (b)** |
| Current year  2024–25 | Proportion of IAS Program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements | 90%  *Year-end forecast: On track* |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year 2025–26 | Proportion of IAS Program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements | 90% |
| Forward Estimates 2026–29 | As per 2025–26 | As per 2025–26 |
| Material changes to Program 1.5 resulting from 2025-26 Budget Measures: Nil | | |

1. Key activities as published in the 2024–25 Corporate Plan.
2. Details of the NIAA’s final performance results for 2024–25 will be reported in the Annual Performance Statements in the 2024–25 Annual Report.

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| **Program 1.6 - Evaluation and Research**  The objective of program 1.6 is to use evaluation and research to support the self-determination and aspirations of Indigenous Australians and build the evidence base to support impactful policies and programs funded through the Indigenous Advancement Strategy. | | |
| **Key Activities (a)** | Use evaluation findings and information to inform evidence-based decisions that support the positive impact of policies and programs. | |
| **Year** | **Performance measures** | **Expected Performance Results (b)** |
| Current year  2024–25 | Proportion of completed IAS Evaluation Work Plan evaluations that are published within 6 months of a management response being accepted by the NIAA | 100% of IAS Evaluation Work Plan evaluations completed in the previous calendar year are published in full or in summary within 6 months of a management response being accepted by the NIAA.  *Year-end forecast: On track* |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year 2025–26 | Proportion of completed IAS Evaluation Work Plan evaluations that are published within 6 months of a management response being accepted by the NIAA | 100% of IAS Evaluation Work Plan evaluations completed in the previous calendar year are published in full or in summary within 6 months of a management response being accepted by the NIAA. |
| Forward Estimates 2026–29 | As per 2025–26 | As per 2025–26 |
| Material changes to Program 1.6 resulting from 2025-26 Budget Measures: Nil | | |

1. Key activities as published in the 2024–25 Corporate Plan.
2. Details of the NIAA’s final performance results for 2024–25 will be reported in the Annual Performance Statements in the *2024–25 Annual Report*.

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| **Program 1.7- Program Support**  This program is the departmental support program to the activities of the NIAA as directed by government. | | |
| **Key Activities (a)** | Lead and coordinate across government to implement the National Agreement on Closing the Gap.  Build and maintain effective partnerships to support the empowerment and self-determination of First Nations peoples. | |
| **Year** | **Performance measures** | **Expected Performance Results (b)** |
| Current year  2024–25 | NIAA delivers the National Agreement on Closing the Gap and implementation plan through partnerships and engagement with other Australian Government portfolios, First Nations representatives, and state, territory and local governments | Coordinates and delivers a Commonwealth Closing the Gap Annual Report and updates to the Commonwealth Implementation Plan within the reporting period *Year-end forecast: On track*  Coordinates whole-of-government implementation of the National Agreement on Closing the Gap. *Year-end forecast: In progress (c)*  Milestones in implementing the Priority Reform actions have been achieved (where applicable). *Year-end forecast: In progress (c)*  The NIAA’s stewardship, advice, engagement and guidance on the IPP policy and reporting system across the APS are effective.  *Year-end forecast: In progress (c)* |
|  | The extent to which the NIAA contributes to effective implementation of the Australian Government’s Indigenous Procurement  Policy (IPP) across the APS. | Portfolios achieve their annual targets, as set out in the IPP. *Year-end forecast: In progress (c)* |
|  | Proportion of Empowered Community regions that demonstrate progress in the development or implementation of Local Partnership Agreements | 100% of existing Empowered Community regions have refreshed Local Partnership Agreements in place by 30 June 2025. *Year-end forecast: Substantially on track* |
|  | The number of effective partnerships the NIAA is a party to | Develop a register that provides a baseline data set of partnerships. *Year-end forecast: On track* |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year 2025–26 | NIAA delivers the National Agreement on Closing the Gap and implementation plan through partnerships and engagement with other Australian Government portfolios, First Nations representatives, and state, territory and local governments | Coordinates and delivers a Commonwealth Closing the Gap Annual Report and updates to the Commonwealth Implementation Plan within the reporting period  Coordinates whole-of-government implementation of the National Agreement on Closing the Gap.  Milestones in implementing the Priority Reform actions have been achieved (where applicable).  The NIAA’s stewardship, advice, engagement and guidance on the IPP policy and reporting system across the APS are effective. |
| **Program 1.7- Program Support**  This program is the departmental support program to the activities of the NIAA as directed by government. | | |
|  | The extent to which the NIAA contributes to effective implementation of the Australian Government’s Indigenous Procurement  Policy (IPP) across the APS. | Portfolios achieve their annual targets, as set out in the IPP. |
|  | Proportion of Empowered Community regions that demonstrate progress in the development or implementation of Local Partnership Agreements | Progress is demonstrated on the implementation of 100% of Local Partnership Agreements |
|  | The number of effective partnerships the NIAA is a party to | Specific targets will be determined (d) |
| Forward Estimates 2026–29 | As per 2025-26 | As per 2025-26 |
| Material changes to Program 1.7 resulting from 2025–26 Budget Measures: Nil | | |

1. Key activities as published in the 2024-25 Corporate Plan.
2. The details of the NIAA’s final performance results for 2024–25 will be reported in the Annual Performance Statements in the 2024–25 Annual Report.
3. Data is not yet available to inform year-end forecast.
4. For the performance measure ‘the number of effective partnerships the NIAA is a party to’, specific targets will be determined once a baseline is established.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of NIAA’s finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

**3.1.1 Differences between entity resourcing and financial statements**

The entity resource statement (Table 1.1) provides a consolidated view of the total resources available to the NIAA in 2025-26, and the total payments made from these resources. This includes appropriation receivable that is yet to be drawn down to cover payables and provisions on the balance sheet, as well as annual appropriations, special appropriations, and non-appropriation receipts. Non-appropriation receipts primarily consist of the maturity of cash investments (term deposits), although also includes deposits in to the IRSD, ILSC and SOETM special accounts.

**3.1.2 Explanatory notes and analysis of budgeted financial statements**

*Departmental Financial Statements*

The NIAA is budgeting for a break even position in 2025-26 and each forward year, after adjusting for depreciation expense and the application of leases in accordance with   
AASB 16 Leases. There has been a net increase to departmental expenses of $9.8 million over five years from 2024-25, since the publication of the 2024-25 Portfolio Additional Estimates Statements (PAES).

*Administered Financial Statements*

Administered expenses in 2025-26 have increased by $59.9 million since the publication of the 2024-25 PAES, which is primarily attributable to additional funding required to deliver initiatives under the ‘Closing the Gap – further investment’ measure.

### 3.2 Budgeted financial statements tables

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



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

**Note: Impact of net cash appropriation arrangements**



Prepared on Australian Accounting Standards basis.

1. Finance costs primarily relates to interest on lease liabilities recognised under AASB 16 Leases.
2. From 2010-11, the Government introduced the net cash appropriation arrangement that provided   
   non- corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 departmental capital budget statement.
3. Applies leases under AASB 16 Leases.

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



Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

* + - * 1. Includes both current Appropriation Bill (No. 2), Supply Bill (No.2) and prior Appropriation Act   
           (No. 2/4/6) appropriations.

**Table 3.6: Statement of departmental asset movements (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

1. ‘Appropriation equity’ refers to equity injections appropriations provided through Appropriation Bill   
   (No. 2) 2025–2026 and Supply Bill (No.2) 2025-26, including Collection Development Acquisition Budgets (CDABs).
2. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill   
   (No. 1) 2025–2026 and Supply Bill (No.1) 2025-26, for depreciation/amortisation expenses, DCBs or other operational expenses.

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



Prepared on Australian Accounting Standards basis.

1. Payment of organisation funding to the Indigenous Land and Sea Corporation is made annually each October, funded by receipt of funds from the Indigenous Land and Sea Future Fund through the Indigenous Land and Sea Corporation Funding Special Account administered by the NIAA.
2. Payment to the Northern Territory Aboriginal Investment Corporation (NTAIC) is funded through the Aboriginal Benefits Account (ABA) special account.

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



Prepared on Australian Accounting Standard basis.

* + - * 1. Includes ROU assets as defined under AASB 16 Leases.

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



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



Prepared on Australian Accounting Standards basis.

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

NIAA has no administered capital budget

**Table 3.11: Statement of administered asset movements (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

Net Zero Economy Authority

Entity resources and planned performance

Net Zero Economy Authority

[Section 1: Entity overview and resources 227](#_Toc193531839)

[1.1 Strategic direction statement 227](#_Toc193531840)

[1.2 Entity resource statement 228](#_Toc193531841)

[1.3 Budget measures 230](#_Toc193531842)

[Section 2: Outcomes and planned performance 231](#_Toc193531843)

[2.1 Budgeted expenses and performance for Outcome 1 232](#_Toc193531844)

[Section 3: Budgeted financial statements 234](#_Toc193531845)

[3.1 Budgeted financial statements 234](#_Toc193531846)

[3.2 Budgeted financial statements tables 255](#_Toc193531847)

# Net Zero Economy Authority

## Section 1: Entity overview and resources

### Strategic direction statement

The Net Zero Economy Authority (Authority) was established on 11 December 2024 under the Net Zero Economy Authority Act 2024 (the Act). The Act has the following objectives:

* promote orderly and positive economic transformation as the world decarbonises
* facilitate the achievement of Australia’s greenhouse gas emissions reduction targets
* ensure Australia’s regions, communities and workers are supported to manage the impacts, and share in the benefits, of Australia’s transition to a net zero emissions economy

To this end, the Authority’s functions are to:

* support workers in emissions‑intensive industries affected by net zero transition to access new employment or other opportunities
* promote coordination and consistency in the design and implementation of net zero transition-related policies, programs and plans
* support communities affected by net zero transition to shape their own economic future
* facilitate investment in net zero transformation
* support First Nations people to participate in, and benefit from, the transition to net zero
* deliver educational and promotional initiatives to promote an understanding of, and encourage participation in, Australia’s transition to a net zero emissions economy

In line with the Act, in delivering these functions, the Authority is prioritising regions, workers and communities most affected by Australia’s transition.

The Act also established the framework for the Energy Industry Jobs Plan. It provides support directly to workers to prepare for and transition into a new job when eligible   
coal-fired or gas-fired power stations close. This support can extend to employees in businesses working directly with the power station, where their operations will be substantially impacted by the closure. The Energy Industry Jobs Plan is being designed and delivered by the Authority.

### 1.2 Entity resource statement

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

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: NZEA resource statement – Budget estimates for 2025–26 as at Budget March 2025



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

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

* + - * 1. Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-26.
        2. Excludes departmental capital budget (DCB).
        3. Departmental capital budgets and administered payments to other jurisdictions are not separately identified in Appropriation Bill (No.1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.
        4. The ASL figure for 2024-25 is a part year effect as the Authority was established on 11 December 2024. Note that all Authority staff are currently employees of the Department of the Prime Minister and Cabinet seconded to the Authority, pending their transfer in accordance with Machinery of Government changes in mid-2025.

### 1.3 Budget measures

Budget measures relating to the Authority are detailed in the *Budget Paper No. 2* and are summarised below.

**Table 1.2: NZEA 2025-26 Budget measures**



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

* + - * 1. The measure titled ‘Savings From External Labour – further extension’ is a cross portfolio measure. The full measure description and package details appear in the *Budget Paper No. 2* under Cross Portfolio.

## Section 2: Outcomes and planned performance

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

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

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.  Once published, the corporate plan for the Authority can be found at: https://www.netzero.gov.au  Once published, the annual performance statement can be found at: https://www.netzero.gov.au |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: Facilitate the achievement of Australia’s greenhouse gas emissions targets by empowering communities, regions and workers most affected by Australia’s transition to a net zero emissions economy to anticipate and respond to the risks and opportunities of the transition, including through: facilitating investment, supporting workers, building community engagement and coordinating net zero related policies and programs. |

Budgeted expenses for Outcome 1

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

Table 2.1: Budgeted expenses for Outcome 1



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

* + - * 1. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses.
        2. The ASL figure for 2024-25 is a part year effect as the Authority was established on 11 December 2024. Note that all Authority staff are currently employees of the Department of the Prime Minister and Cabinet seconded to the Authority, pending their transfer in accordance with Machinery of Government changes in mid-2025.

Table 2.2: Performance measures for Outcome 1

The Authority is developing its performance reporting framework, which will need consideration and approval from the Board. Performance measures will be included in the Authority’s first corporate plan, which will be published by 30 June 2025.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the Authority’s finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

#### 3.1.2 Explanatory notes and analysis of budgeted financial statements

*Departmental comprehensive income statement*

The Authority is budgeting for a break-even operating result, adjusted for depreciation and amortisation expense in 2025-26 and the forward estimates. The   
2024-25 estimated actuals represents the part-year appropriation transferred from the Department of the Prime Minister and Cabinet as part of the machinery of government transfer on establishment of the Net Zero Economy Authority.

*Departmental balance sheet*

The Authority’s assets include appropriation receivables, leasehold improvements and internally developed software, with the gradual decline in net assets due to depreciation and amortisation recognition.

*Administered financial statements*

The administered statements reflect the termination of the net zero transition public information measure in 2024-25 and expected Energy Industry Jobs Plan activity from 2025‑26 and over the forward estimates.

**3.2** **Budgeted financial statements tables**

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



**Note: Impact of net cash appropriation arrangements**

Prepared on Australian Accounting Standards basis.

* + - * 1. From 2010–11, the Government introduced net cash appropriation arrangements that provided non‑corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Bill (No.1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No.1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 departmental capital budget statement.

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



Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

* + - * 1. Includes purchases from current and previous years' departmental capital Budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2025–26)



Prepared on Australian Accounting Standards basis.

* + - * 1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-26 for depreciation/amortisation expenses, DCBs or other operational expenses.

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



Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of

Government (as at 30 June)

The Authority has no assets or liabilities administered on behalf of the Government.

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



Prepared on Australian Accounting Standards basis.

**Office of National Intelligence**

**Entity resources and planned performance**

**Office of National Intelligence**

[Section 1: Entity overview and resources 247](#_Toc193532410)

[1.1 Strategic direction statement 247](#_Toc193532411)

[1.2 Entity resource statement 249](#_Toc193532412)

[1.3 Budget measures 251](#_Toc193532413)

[Section 2: Outcomes and planned performance 252](#_Toc193532414)

[2.1 Budgeted expenses and performance for Outcome 1 252](#_Toc193532415)

[Section 3: Budgeted financial statements 254](#_Toc193532416)

[3.1 Budgeted financial statements 254](#_Toc193532417)

[3.2 Budgeted financial statements tables 255](#_Toc193532418)

# Office of National Intelligence

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Office of National Intelligence (ONI) is an independent statutory authority within the Prime Minister and Cabinet portfolio and reports directly to the Prime Minister. ONI was established by the *Office of National Intelligence Act 2018* (the ONI Act) in December 2018, subsuming the functions of the former Office of National Assessments.

ONI provides Australia with a strategic advantage through robust intelligence assessments, innovative open source analysis and by enhancing how the National Intelligence Community (NIC) works together to address the challenges Australia faces now and in the future. ONI also ensures a single point of accountability to the Prime Minister and National Security Committee of Cabinet on intelligence matters.

ONI’s intelligence assessment function considers matters of political, strategic or economic significance to Australia, and seeks to give the Australian Government a decision-making advantage by helping to anticipate and interpret world developments. Its success hinges on ONI’s ability to access, understand and analyse all sources of intelligence (including publicly available information), to interpret them with rigour, and to communicate meaning effectively. The assessments function continues to expand in scale and scope to meet government requirements and the rising demands of Australia’s strategic circumstances.

ONI is responsible for leading the NIC, a grouping of intelligence agencies and intelligence functions of policy agencies – ten in total – with the aim of providing the most robust coordination of intelligence across government to best protect and enhance Australia’s security, prosperity and sovereignty. ONI’s role is to ensure the NIC forms an agile, integrated and data-driven intelligence enterprise that can meet the challenges presented by Australia’s evolving strategic and security environment.

ONI seeks to maximise the value of Australia’s intelligence capabilities using our expertise and convening power. ONI works with agencies on the development of joint capabilities and shared services, evaluate how the community is working together on our common missions and provide advice to the Government on intelligence priorities, requirements, performance and resourcing.

ONI are particularly focused on how the NIC can work together on common challenges, such as technology, workforce, professional development and innovation, as well as how we can align our strategic engagement and streamline robust governance arrangements.

The Director-General of National Intelligence is the principal adviser to the Prime Minister on intelligence matters, which includes providing advice on intelligence collection and assessment priorities, NIC intelligence capabilities, and matters relating to the NIC more generally.

ONI seeks to achieve outcomes for government by employing highly capable staff to prosecute the agency’s various intelligence missions. ONI’s people are supported by other core capabilities, including robust information, intelligence and knowledge management processes, and relationships with intelligence partners, both domestic and international.

Although ONI is mandated and resourced to perform its various functions, there are factors and trends – external and beyond the agency’s control – that provide the broader context for ONI’s work and bear on ONI’s ability to achieve its purpose. These include:

• political, economic and strategic shifts in international circumstances,

• evolutions in ONI’s operating environment domestically,

• an expanding customer base that is asking more of both ONI and the broader NIC,

• a rapidly growing and diversifying information environment.

These strategic risk factors – those that relate to the fulfilment of ONI’s purpose – are mitigated in part by robust risk management and internal governance frameworks.

### 1.2 Entity resource statement

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

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1 tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

**Table 1.1: ONI resource statement – Budget estimates for 2025–26 as at   
Budget March 2025**



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

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

* + - * 1. Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-2026.
        2. Excludes departmental capital budget (DCB).
        3. Estimated external revenue receipts under section 74 of the Public Governance and *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
        4. Departmental capital budgets and administered payments to other jurisdictions are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.
        5. Appropriation Bill (No. 2) 2025-2026 and Supply Bill (No. 2) 2025-2026.

### 1.3 Budget measures

Budget measures relating to ONI are detailed in the *Budget Paper No. 2* and are summarised below.

**Table 1.2: ONI 2025–26 Budget measures**



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

* + - * 1. Including $0.1 million in capital funding in 2025-26, $0.1 million in 2026-27, $0.04 million in 2027-28 and $0.1 million in 2028-29.

## Section 2: Outcomes and planned performance

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

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

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| **Outcome 1: Advancement of Australia’s national interests through increased government awareness of international developments affecting Australia and integration, coordination and evaluation of Australia’s national intelligence capabilities.** |

*Budgeted expenses for Outcome 1*

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

**Table 2.1.1: Budgeted expenses for Outcome 1**



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

* + - * 1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
        2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, audit fees, cost recovered course fees, and seconded staff received free of charge.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

**3.1.1 Differences between entity resourcing and financial statements**

The Entity Resource Statement (Table 1.1) provides a consolidated view of all the resources available to ONI in 2025-26. This includes equity injections and appropriations receivable that are yet to be drawn down to cover payables and provisions on the Departmental Balance Sheet (Table 3.2). The Comprehensive Income Statement (Table 3.1) shows only the operating appropriations provided in 2025-26.

**3.1.2 Explanatory notes and analysis of budgeted financial statements**

*Comprehensive Income Statement*

ONI is budgeting for a break-even operating result, adjusted for depreciation and amortisation expense and principle lease payments in 2025-26 and forward estimates.

*Budgeted Departmental Balance Sheet*

Appropriation balances carried forward are retained to cover employee provisions and supplier payables.

*Budgeted Departmental Statement of Cash Flows*

The cash flow is consistent with, and representative of, the transactions reported in the Comprehensive Income Statement (Table 3.1), adjusted for non-cash items and budgeted capital expenditure.

*Administered*

ONI receives administered funding for the National Intelligence Community Research Program (NICRP).

### 3.2 Budgeted financial statements tables

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



**Note: Impact of net cash appropriation arrangements**

Prepared on Australian Accounting Standards basis.

* + - * 1. From 2010–11, the Government introduced net cash appropriation arrangements that provided non‑corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Bill (No.1) and Supply Bill (No.1). This replaced revenue appropriations provided under Appropriation Bill (No.1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
        2. Applies to leases under AASB 16 Leases.

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

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

**Table 3.4: Budgeted departmental statement of cash flows (for the period ended**

**30 June)**



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

* + - * 1. Includes both current Appropriation Bill (No. 2) and Supply Bill (No.2) and prior Appropriation Act   
           (No. 2/4/6).
        2. Includes purchases from current and previous years’ departmental capital budgets (DCBs).

**Table 3.6: Statement of departmental asset movements (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

* + - * 1. ‘Appropriation equity’ refers to equity injections appropriations provided through Appropriation Bill   
           (No. 2) 2025–2026 and Supply Bill (No.2) 2025-26, including Collection Development Acquisition Budgets (CDABs).
        2. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No.1) 2025-26 for depreciation/amortisation expenses, DCBs or other operational expenses.
        3. Net proceeds may be returned to the Official Public Account.

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



Prepared on Australian Accounting Standards basis.

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

The ONI has no assets or liabilities administered on behalf of the Government.

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



Prepared on Australian Accounting Standards basis.

**Office of the Official Secretary to the Governor-General**

**Entity resources and planned performance**

**Office of the Official Secretary to the Governor-General**

[Section 1: Entity overview and resources 267](#_Toc193532762)

[1.1 Strategic direction statement 267](#_Toc193532763)

[1.2 Entity resource statement 268](#_Toc193532764)

[1.3 Budget measures 270](#_Toc193532765)

[Section 2: Outcomes and planned performance 271](#_Toc193532766)

[2.1 Budgeted expenses and performance for Outcome 1 272](#_Toc193532767)

[Section 3: Budgeted financial statements 276](#_Toc193532768)

[3.1 Budgeted financial statements 276](#_Toc193532769)

[3.2 Budgeted financial statements tables 277](#_Toc193532770)

# Office of the Official Secretary to the Governor-General

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The planned outcome for the Office of the Official Secretary to the Governor-General (OOSGG) is the facilitation of the performance of the Governor-General’s role through the organisation and management of official duties, management and maintenance of the official households and properties, and administration of the Australian Honours and Awards system.

The OOSGG achieves this through a single program which comprises three components:

1. Support for the Governor-General
2. Management and maintenance of the official properties
3. Administration of the Australian Honours and Awards system.

The OOSGG’s role is to support the Governor-General to enable them to perform official duties, including facilitating official engagements and community outreach, the management and maintenance of Government House in Canberra and Admiralty House in Sydney, and the effective administration of the Australian Honours and Awards system.

In fulfilling its purpose, the OOSGG’s key activities will support the Governor-General to recognise, encourage and reward community achievement; complement the work of Parliament and government agencies; represent Australia’s broad national interests domestically and overseas; engage with a diverse cross-section of the Australian community.

The OOSGG recognises the need for a high level of accountability and, therefore, places a strong emphasis in meeting its governance obligations and responsibilities, and mitigating strategic risks.

### 1.2 Entity resource statement

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

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

**Table 1.1: resource statement – Budget estimates for 2025–26 as at Budget March 2025**



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

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

* + - * 1. Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No.1) 2025-26.
        2. Excludes $5.7m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
        3. Excludes departmental capital budget (DCB).
        4. Estimated external revenue receipts under section 74 of the PGPA Act.
        5. Departmental capital budgets and administered payments to other jurisdictions are not separately identified in Appropriation Bill (No.1) and Supply Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.
        6. Administered capital budgets are not separately identified in Appropriation Bill (No.1) and   
           Supply Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.10 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.

### 1.3 Budget measures

Budget measures relating to OOSGG are detailed in the *Budget Paper No. 2* and are summarised below.

**Table 1.2: OOSGG 2025-26 Budget measures**

**Part 1: Measures announced since the 2024-25 Mid-Year Economic and Fiscal Outlook (MYEFO)**



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

* + - * 1. The measure titled 'Savings from External Labour ‐ further extension' is a cross portfolio measure. The full measure description and package details appear in *Budget Paper No. 2* under Cross Portfolio.

## Section 2: Outcomes and planned performance

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

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

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for OOSGG can be found at: <https://www.gg.gov.au/office-official-secretary-governor-general/corporate-plans>  The most recent annual performance statement can be found at: <https://www.gg.gov.au/office-official-secretary-governor-general/annual-reports> |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| **Outcome 1: The performance of the Governor-General’s role is facilitated through organisation and management of official duties, management and maintenance of the official household and property and administration of the Australian Honours and Awards system.** |

*Budgeted expenses for Outcome 1*

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

**Table 2.1.1: Budgeted expenses for Outcome 1**



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

* + - * 1. Expenses not requiring appropriation in the Budget year are made up up of depreciation expenses, amortisation expenses and audit fees.
        2. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

**Table 2.1.2: Performance measures for Outcome 1**

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

| **Outcome 1 – The performance of the Governor-General’s role is facilitated through organisation and management of official duties, management and maintenance of the official households and property and administration of the Australian Honours and Awards system.** | | |
| --- | --- | --- |
| **Program 1 – Support for the Governor-General and Official Activities**  The objective of this program is to support the Governor-General and Official Activities. It comprises three components: support for the Governor-General, management and maintenance of the official properties, and administration of the Australian Honours and Awards system. | | |
| **Key activities** | **Component 1: Support for the Governor-General**  Key activities of component 1 include:   * Providing advice to the Governor-General; planning, implementing and managing Their Excellencies’ forward program of engagements, and liaising with representatives of governments, related authorities, and community groups * Providing support for Their Excellencies and hospitality services for official functions | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current Year  2024–25 | * The Governor-General is satisfied with the level of advice and administrative support provided that enables them to successfully perform official duties * The Governor-General is satisfied with the management of the households | * The Governor-General expresses satisfaction with the support received to perform official duties * The Governor-General expresses satisfaction with the management of the households |
| **Year** | **Performance measures** | **Planned performance results** |
| Budget Year  2025–26 | * The Governor-General is satisfied with the level of advice and administrative support provided that enables them to successfully perform official duties * The Governor-General is satisfied with the management of the households | * The Governor-General expresses satisfaction with the support received to perform official duties * The Governor-General expresses satisfaction with the management of the households |
| Forward Estimates  2026–29 | As per 2025–26 | As per 2025–26 |

|  |  |  |
| --- | --- | --- |
| **Program 1 – Support for the Governor-General and Official Activities**  The objective of this program is to support the Governor-General and Official Activities. It comprises three components: support for the Governor-General, management and maintenance of the official properties, and administration of the Australian Honours and Awards system. | | |
| **Key activities** | **Component 2: Management and maintenance of the official properties**  Key activities of component 2 include:   * Providing governance advice and administrative services to the Office, and managing the Governor-General’s official residences, including maintenance of property, equipment and grounds | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current Year  2024–25 | * The properties are managed in accordance with legislative requirements and with due engagement with relevant authorities. | * The Office is compliant with legislative requirements * Property, equipment and grounds are maintained to a condition appropriate to their use and heritage significance. |
| **Year** | **Performance measures** | **Planned performance results** |
| Budget Year  2025–26 | * The properties are managed in accordance with legislative requirements and with due engagement with relevant authorities. | * The Office is compliant with legislative requirements * Property, equipment and grounds are maintained to a condition appropriate to their use and heritage significance. |
| Forward Estimates  2026–29 | As per 2025–26 | As per 2025–26 |
| **Key activities** | **Component 3: Administration of the Australian Honours and Awards system**  Key activities of component 3 include:   * Researching and preparing nominations for consideration by the Council for the Order of Australia, the Australian Bravery Decorations Council and the National Emergency Medal Committee * Providing secretariat support to the Australian honours advisory bodies. * Undertaking the administrative tasks associated with the approval of recipients in the Australian honours system and subsequent announcement where applicable * Procuring Australian honours insignia, warrants and investiture items. Complying with governing instruments within the Australian honours system, including the facilitation and approval of changes * Undertaking promotion and community engagement activities to increase awareness of, and engagement with, the Order of Australia | |

|  |  |  |
| --- | --- | --- |
| **Program 1 – Support for the Governor-General and Official Activities**  The objective of this program is to support the Governor-General and Official Activities. It comprises three components: support for the Governor-General, management and maintenance of the official properties, and administration of the Australian Honours and Awards system. | | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current Year  2024–25 | * The Australian Honours and Awards system is administered to the standard required by the advisory bodies and is promoted to and accessible by the Australian community * Activities comply with the governing instruments, including the accurate issue of insignia and other resources for investitures and honours list announcements | * The advisory bodies are satisfied and engagement has been undertaken with the relevant stakeholders * Compliant with governing instruments |
| **Year** | **Performance measures** | **Planned performance results** |
| Budget Year  2025–26 | * The Australian Honours and Awards system is administered to the standard required by the advisory bodies and is promoted to and accessible by the Australian community * Activities comply with the governing instruments, including the accurate issue of insignia and other resources for investitures and honours list announcements | * The advisory bodies are satisfied and engagement has been undertaken with the relevant stakeholders * Compliant with governing instruments |
| Forward Estimates  2026–29 | As per 2025–26 | As per 2025–26 |
| Material changes to Program 1 resulting from 2025–26 Budget Measures: Nil | | |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of OOSGG’s finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

**3.1.1 Explanatory notes and analysis of budgeted financial statements**

**Departmental**

*Comprehensive Income Statement*

The Comprehensive Income Statement (Table 3.1) sets out the expected operating results for the ordinary annual services provided by the OOSGG, which are funded by departmental appropriations and other revenue.

OOSGG is budgeting for a break even operating results, adjusted for depreciation and amortisation expense, in 2025-26 and the forward years.

In line with net cash appropriation arrangements that came into effect from 2010-11, revenue from government has been reduced by an amount equal to depreciation and amortisation expense. Future asset replacements are funded through the departmental capital budget as detailed in Table 3.5.

Employee benefits expenses as a proportion of total expenses is increasing, which is offset by decreasing suppliers expenses.

*Balance Sheet*

The movement in OOSGG’s increase let liability position is principally as a result of the declining value of infrastructure, plant and equipment assets owned by the OOSGG, and the net operating position over the forward estimates.

**Administered**

*Schedule of Budgeted Income and Expenses Administered on Behalf of Government*

In 2025-26, OOSGG will receive administered appropriations of $0.7 million for the Governor-General’s salary and $1.9 million for support of the Australian Honours and Awards System.

### 3.2 Budgeted financial statements tables

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

****

**Note: Impact of net cash appropriation arrangements**



Prepared on Australian Accounting Standards basis.

* + - * 1. From 2010–11, the Government introduced net cash appropriation arrangements that provided non‑corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Bill (No.1). This replaced revenue appropriations provided under Appropriation Bill (No.1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to   
           Table 3.5 departmental capital budget statement.

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



Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

**Table 3.6: Statement of departmental asset movements (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

* + - * 1. ‘Appropriation ordinary annual services’ refers to funding provided through   
           Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No.1) 2025-26 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

****

Prepared on Australian Accounting Standards basis.

* + - * 1. From 2010–11, the Government introduced net cash appropriation arrangements where Bill (No.1) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate administered capital budget (ACB) provided through Bill (No.1) equity appropriations used for depreciation/amortisation expenses. For information regarding ACBs, please refer to Table 3.10 administered capital budget statement.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

* + - * 1. Includes purchases from current and previous years' administered capital budgets (ACBs).

**Table 3.11: Statement of administered asset movements (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

* + - * 1. 'Appropriation ordinary annual services' refers to funding provided through   
           Appropriation Bill (No.1) 2025-2026 and Supply Bill (No.1) 2025-26 for depreciation/amortisation expenses, ACBs or other operational expenses.

**Torres Strait Regional Authority**

**Entity resources and planned performance**

**Torres Strait Regional Authority**

[Section 1: Entity overview and resources 293](#_Toc193533893)

[1.1 Strategic direction statement 293](#_Toc193533894)

[1.2 Entity resource statement 294](#_Toc193533895)

[1.3 Budget measures 296](#_Toc193533896)

[Section 2: Outcomes and planned performance 297](#_Toc193533897)

[2.1 Budgeted expenses and performance for Outcome 1 298](#_Toc193533898)

[Section 3: Budgeted financial statements 301](#_Toc193533899)

[3.1 Budgeted financial statements 301](#_Toc193533900)

[3.2 Budgeted financial statements tables 302](#_Toc193533901)

# Torres Strait Regional Authority

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Torres Strait Regional Authority (TSRA) is the lead Commonwealth agency in the Torres Strait region for Indigenous affairs. The TSRA operates to provide greater autonomy to, and improve the lives of, Torres Strait Islanders and Aboriginal peoples living in the Torres Strait, and Bamaga and Seisia communities in the Northern Peninsula Area by contributing to a healthier, safer and more prosperous region.

As a statutory authority established under the *Aboriginal and Torres Strait Islander Act 2005* (ATSI Act), the TSRA is a Corporate Commonwealth entity operating under the direction of a community-elected Torres Strait Islander and Aboriginal Board, comprising 20 members from the communities of the region.

The TSRA’s purpose is to progress towards Closing the Gap for Torres Strait Islander and Aboriginal peoples living in the Torres Strait region through development planning, coordination, sustainable resource management and preservation, and the promotion of Indigenous culture.

The TSRA Board set a new vision for the agency in late 2023, reflected in the Torres Strait Development Plan 2023-28. The vision is expressed below in the languages of our region:

* *Yumi pasin – yumi Ailan Kastom*. Strong in culture, unified partnerships to achieve a sustainable future. (Torres Strait Creole and English)
* *Ngalpun pawa a danalayg matha kaymel bangal* (Kala Lagaw Ya)
* *Meriba tonar, merbi gedira tonar a merbi areiba tonar batkapda a bakeli au kelakela beli iako me kikemem nabakiawar* (Meriam Mir).
* *Nagalpan mina Pawa a Ngalpan mina Igililnga. Ngaru bangal urupun* (Kala Kawau Ya).

Details of the TSRA’s objectives and performance monitoring are set out in Section 2 of this document. The TSRA’s 2024-25 Corporate Plan provides more detailed information on operational matters, performance measures, and targets.

### 1.2 Entity resource statement

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

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

**Table 1.1: TSRA resource statement – Budget estimates for 2025–26 as at Budget March 2025**



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

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

* + - * 1. Appropriation Bill (No. 1) 2025-26 and Supply Bill (No. 1) 2025-26.
        2. Amounts received from other entities within the portfolio, or from other portfolios.

### 1.3 Budget measures

Budget measures in relating to TSRA are detailed in the *Budget Paper No. 2* and are summarised below.

**Table 1.2: Torres Strait Regional Authority 2025-26 Budget measures**



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

* + - * 1. The measure titled 'Savings from External Labour ‐ further extension' is a cross portfolio measure. The full measure description and package details appear in *Budget Paper No. 2* under Cross Portfolio.

## Section 2: Outcomes and planned performance

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

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

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for the TSRA can be found at: https://www.tsra.gov.au/accountability-and-reporting/tsra-corporate-plan  The most recent annual performance statement can be found at: https://www.tsra.gov.au/news-and-events/annual-reports |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| **Outcome 1: Progress towards Closing the Gap for Torres Strait Islander and Aboriginal people living in the Torres Strait Region through development planning, coordination, sustainable resource management and preservation and promotion of Indigenous culture.** |

*Budgeted expenses for Outcome 1*

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

**Table 2.1.1: Budgeted expenses for Outcome 1**



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

**Table 2.1.2: Performance measures for Outcome 1**

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

|  |  |  |
| --- | --- | --- |
| **Outcome 1: Progress towards Closing the Gap for Torres Strait Islander and Aboriginal people living in the Torres Strait Region through development planning, coordination, sustainable resource management and preservation and promotion of Indigenous culture**. | | |
| **Program 1.1 – Torres Strait Regional Development**  This program contributes to the outcome by aligning all TSRA activities to the Torres Strait Development Plan and supporting Torres Strait Islander and Aboriginal people living in the Torres Strait Region to maintain their culture, including *Ailan Kastom*, and participate equally in economic and social life. The program delivers support to the Torres Strait Region community through activities including program and project delivery, cultural facilitation and grants. | | |
| **Key activities (a)** | 1.1 – Establishing thriving local industries for the Torres Strait through creating business pipelines, supporting tourism and working towards 100% Indigenous ownership of Torres Strait fisheries.  1.2 – Enabling and growing a skilled local Indigenous workforce by supporting job pipelines across the region, stimulating business and economic development to expand workforce participation opportunities in new and existing local service delivery.  1.3 – Establishing future ready infrastructure by facilitating essential infrastructure investments, promoting sustainable energy infrastructure in the region, and building partnerships to enhance safe and accessible transport for people and goods across the Torres Strait.  2.1 – Working to strongly reflect culture in the Torres Strait’s education, employment and community settings, embedding culture as a social fabric for families and community through supporting festivals and events, and preserving and maintaining cultural links, language and significant sites.  2.2 – Protecting our culture, way of life and environment through essential to life infrastructure and environmental resources. Identifying opportunities to protect and preserve our cultural heritage through land and sea care, securing investment to construct and maintain infrastructure that will support climate resilience and adaption, and supporting access to and uptake of reliable renewable energy.  3.1 – Promoting a unified region with effective leadership by contributing to leadership pathways for community members that centre accountability, communication and culture. Sharing experiences with international and national First Nations partners to enhance governance and benefit the region.  3.2 – Enabling leadership and capability in the next generation by advocating for high-quality education across the region, supporting pathways into post-school education and training, and supporting activities that will reduce children being in the child protection system and youth justice system.  4.1 – Advocating for beneficial regional investment by maintaining strategic partnerships with government, NGOs and private sector organisations, and using local data and community aspirations to inform investment programs in the region.  4.2 – Advocating to increase access to suitable and affordable housing by supporting efforts to increase housing supply, and working to improve environmental health conditions for Torres Strait Islander and Aboriginal people by drawing attention to the impacts of overcrowding and homelessness in our communities.  4.3 – Advocating for and supporting Torres Strait Islanders and Aboriginal people to live long, healthy lives by working to increase access to preventative health educations, supporting safe communities, improving access to community infrastructure, and supporting information, activities and programs that help to reduce the burden of disease. | |
| **Program 1.1 – Torres Strait Regional Development**  This program contributes to the outcome by aligning all TSRA activities to the Torres Strait Development Plan and supporting Torres Strait Islander and Aboriginal people living in the Torres Strait Region to maintain their culture, including *Ailan Kastom*, and participate equally in economic and social life. The program delivers support to the Torres Strait Region community through activities including program and project delivery, cultural facilitation and grants. | | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current Year  2024–25 | The Development Plan 2023–28 delivers on the Board’s aspirations for the region | The Development Plan is embedded in the TSRA’s Corporate Plan 2024–25 and Portfolio Budget Statement  2025–26    Achieved. The publication of the PBS completes this measure    Implementation of the Development Plan 2023–2028 is reported to the TSRA Board at each Board meeting and is reviewed annually  On track. Development Plan progress is embedded in TSRA’s Quarterly non-financial performance reporting to the TSRA Board. |
| **Year** | **Performance measures (a)** | **Planned performance results** |
| Budget Year  2025–26 | The Development Plan 2023–28 delivers on the Board’s aspirations for the region | Implementation of the Development Plan 2023–28 is reported to the TSRA Board at each Board meeting and is reviewed annually |
| Forward Estimates  2026–29 | As per 2025-26 | As per 2025-26 |
| Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil | | |

* + - * 1. The Torres Strait Development Plan 2023-28 is due for review in 2028, which may impact the name of this performance measure for 2028-29, but not the intent.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of TSRA’s finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

**3.1.1 Explanatory notes and analysis of budgeted financial statements**

*Departmental*

This statement provides a picture of the expected financial results for the TSRA by identifying full accrual expenses and revenues, which highlights whether the TSRA is operating at a sustainable level. The TSRA is forecasting income of $64.3 million and expenditure of $64.3 million resulting in a breakeven result for the 2025-26 financial year.

*Budged Departmental Balance Sheet*

The TSRA’s forecast balance sheet for the financial year ending 30 June 2026 shows the TSRA with total assets of $135.3 million and liabilities of $6.4 million, resulting in a net asset position of $129.0 million.

*Budged Departmental Statement of Cash Flows*

Predicted departmental cash flows have been adjusted to reflect the anticipated impact on cash after considering the forecast movements in the Departmental Balance Sheet   
(Table 3.2) and Comprehensive Income Statement (Table 3.1). The agency is forecasting a cash position of $16.8 million for the financial year ending 30 June 2026.

*Departmental Capital Budget Statement and Statement of Asset Movements*

The TSRA has a Capital Management Plan that is linked to the TSRA’s departmental capital budget statement (Table 3.5). The TSRA is forecast to spend $1.4 million on capital expenditure in the 2025-26 financial year.

### 3.2 Budgeted financial statements tables

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



**Note: Impact of net cash appropriation arrangements**



Prepared on Australian Accounting Standards basis.

* + - * 1. Applies leases under AASB 16 Leases.

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



Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

* + - * 1. Includes the following s74 external receipts

‑ sponsorship, subsidy, gifts or similar contribution

‑ internally developed assets

‑ proceeds from the sale of assets.

**Table 3.6: Statement of departmental asset movements (Budget year 2025–26)**



Prepared on Australian Accounting Standards basis.

* + - * 1. 'Appropriation ordinary annual services' refers to funding provided through Appropriation   
           Bill (No.1) 2025-26 and Supply Bill (No. 1) 2025-26 for depreciation/amortisation expenses, departmental capital budget or other operational expenses.

Workplace Gender Equality Agency

Entity resources and planned performance

Workplace Gender Equality Agency

[Section 1: Entity overview and resources 313](#_Toc193534017)

[1.1 Strategic direction statement 313](#_Toc193534018)

[1.2 Entity resource statement 315](#_Toc193534019)

[1.3 Budget measures 316](#_Toc193534020)

[Section 2: Outcomes and planned performance 317](#_Toc193534021)

[2.1 Budgeted expenses and performance for Outcome 1 318](#_Toc193534022)

[Section 3: Budgeted financial statements 321](#_Toc193534023)

[3.1 Budgeted financial statements 321](#_Toc193534024)

[3.2 Budgeted financial statements tables 322](#_Toc193534025)

# Workplace Gender Equality Agency

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Workplace Gender Equality Agency’s (WGEA) purpose is to accelerate change to achieve gender equality in Australian workplaces. We do this by administering annual gender equality reporting programs for relevant employers, publishing data and insights, delivering education, tools, research and capacity building support to employers and the broader Australian community.

The WGEA’s strategic priority in 2025–26 is to continue to accelerate employer action to close the gender pay gap and improve gender equality outcomes in Australian workplaces. As a driver of change WGEA uses its dataset, insights and expertise to educate, motivate, and support Australian employers.

The Workplace Gender Equality Act 2012 (the Act) establishes the Agency and provides for the appointment of a Chief Executive Officer to manage the Agency.

The Act requires private and Commonwealth public sector employers with 100 or more employees (‘relevant employer’) to report annually against six gender equality indicators covering gender composition of the workforce and governing body, remuneration between men and women, policies and practices relating to flexible work and caring responsibilities, consultation with employees, and sexual harassment or discrimination.

Legislative reform in 2023 contained new transparency and accountability measures regarding employer performance aimed at stimulating employer action to close the gender pay gap.

The legislative reforms authorised WGEA to publish employer gender pay gaps, which we did for the second time in March 2025. This has acted as a catalyst for employer action. WGEA has responded to the galvanising effect by offering employers additional educational resources and direct capacity building support.

An additional accountability measure is that the Chief Executive Officer or equivalent, must provide a WGEA generated Executive Summary and Industry Benchmark report to their governing body.

The WGEA average total remuneration gender pay gap for 2023-24 reporting period was 21.8 percent when CEO, Head of Business and casual manager pay is included. Results showed an increase in the number of employers who have undertaken a gender pay gap analysis, from 55 percent to 68 percent year-on-year. More employers (75 percent, up from 60 percent) are taking action on the results of their gender pay gap analysis.

But while the annual gender equality reporting results show notable measures of progress, there are still areas where the gender equality outcomes are not shifting. Without consistent action across all the levers reflected in the gender equality indicators, gender inequality will persist within Australian workplaces.

The Government has flagged additional reform arising from the recommendations of the 2021 review of the Act. These include legislating a requirement for larger employers to adopt and achieve targets against three of the six gender equality indicators, and collecting additional workforce diversity data. WGEA continues to advise government on these additional reforms.

WGEA believes Australia is well positioned to capitalise on the economic benefits that improved workplace gender equality can deliver and looks forward to continuing to work towards a future where all people are fairly represented and equally valued and rewarded in the workplace.

### 1.2 Entity resource statement

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

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

**Table 1.1: WGEA resource statement – Budget estimates for 2025–26 as at Budget March 2025**



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

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

* + - * 1. Appropriation Bill (No. 1) 2025-26 and Supply Bill (No. 1) 2025-26.
        2. Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
        3. Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and   
           Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

### 1.3 Budget measures

Budget measures relating to WGEA are detailed in the *Budget Paper No. 2* and are summarised below.

**Table 1.2: WGEA 2025-26 Budget measures**



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

* + - * 1. This measure includes $0.1 million in capital funding in 2025-26.
        2. The measure titled 'Savings from External Labour ‐ further extension is a cross portfolio measure. The full measure description and package details appear in *Budget Paper No. 2* under Cross Portfolio.

## Section 2: Outcomes and planned performance

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

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

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for the WGEA can be found at: <https://www.wgea.gov.au/about/governance/corporate-plan>  The most recent annual performance statement can be found at: <https://www.wgea.gov.au/about/governance/annual-report> |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: Promote and improve gender equality in Australian workplaces including through the provision of advice and assistance to employers and the assessment and measurement of workplace gender data. |

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1



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

* + - * 1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
        2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and audit fees.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

|  |  |  |
| --- | --- | --- |
| **Outcome 1** – Promote and improve gender equality in Australian workplaces including through the provision of advice and assistance to employers and the assessment and measurement of workplace gender data. | | |
| **Program 1.1 –** WGEA will deliver on Outcome 1 by assisting relevant employers to report to WGEA; fostering compliance with the reporting and transparency provisions of the Act; using gender equality data and insights to improve workplace gender equality; educating and supporting employers on improving gender equality outcomes; and promoting and contributing to understanding, acceptance and public discussion of gender equality in the Australian workplace. | | |
| **Key activities** | Key activities reported in the current corporate plan that relate to this program.   1. Enhancing the reporting experience for employers 2. Generating knowledge, insights and tools for change through our comprehensive dataset, education resources and research on what works. 3. Driving broader, deeper action with employers through advice and support to increase their capability to develop and implement action plans 4. Enabling and amplifying gender equality engagement and momentum at a national level. 5. Enhancing WGEA’s people’s capability to accelerate change | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current Year  2024–25 | The WGEA generates knowledge, insights and tools for change through its comprehensive dataset, education and research. | * WGEA Reporting produces expanded dataset providing increased access to more nuanced insights * Development of targeted tools and resources to support reforms resulting from the Review of the WGE Act   **Assessment:** On track across duration of the multi-year program |
| The WGEA drives broader and deeper action on gender equality. | * WGEA provides enhanced support and capacity building for employers to accelerate change * Increase in employers undertaking a gender pay gap analysis and taking action as a result   **Assessment:** On track across duration of the multi-year program |
| The WGEA enables and amplifies momentum on gender equality | * Delivery of effective public and targeted campaigns to improve gender equality, including publishing employer gender pay gaps.   **Assessment:** On track across duration of the multi-year program |

|  |  |  |
| --- | --- | --- |
| **Program 1.1 – The WGEA will deliver on Outcome 1 by assisting relevant employers to report to WGEA; fostering compliance with the reporting and transparency provisions of the Act; using gender equality data and insights to improve workplace gender equality; educating and supporting employers on improving gender equality outcomes; and promoting and contributing to understanding, acceptance and public discussion of gender equality in the Australian workplace.** | | |
| **Year** | **Performance measures** | **Planned performance results** |
| Budget Year  2025–26 | The WGEA generates knowledge, insights and tools for change through its comprehensive dataset, education and research. | * WGEA Reporting produces expanded dataset covering more than 5.3 million employees * WGEA provides access to data and insights with development of targeted tools and resources to enable employers to take action and implement leading practice |
| The WGEA drives broader and deeper action on gender equality. | * WGEA provides enhanced support and capacity building for employers to accelerate change * Increase in employers undertaking a gender pay gap analysis and taking action as a result * Increase of number of employers who have improved their gender pay gap in a reporting year |
| The WGEA enables and amplifies momentum on gender equality | * Delivery of effective public and targeted campaigns to improve gender equality, including publishing employer gender pay gaps. |
| Forward Estimates  2026–29 | As per 2025-26 |  |
| Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil | | |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of WGEA’s finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

#### 3.1.1 Differences between entity resourcing and financial statements

The entity resource statement (Table 1.1) provides a consolidated view of all resources available to WGEA in 2025-26. This includes appropriation that are yet to be drawn down to cover departmental payable and provisions on the balance sheet.

The departmental comprehensive income statement (Table 3.1) shows only the departmental operating appropriation provided in each year.

#### 3.1.2 Explanatory notes and analysis of budgeted financial statements

The WGEA is budgeting for a break-even net cost of service for 2025-26 and the forward estimates.

Total revenue for WGEA in 2025-26 is budgeted at $1.3 million (2024-25: $11.2 million) and comprises:

• revenue from government (appropriation funding) of $11.2 million and

• own source revenue of $0.1 million.

Operating expenses in 2025-26 are estimated to total $11.6 million (2024-25: $11.9 million).

Total assets at the end of the 2025-26 year are estimated to be $6.9 million. The majority of the assets represent receivables (appropriation receivables) and intangible assets.

Total liabilities for 2025-26 are estimated at $2.2 million. The largest liability items are accrued employee entitlements and the application of leases in accordance with   
AASB 16 Leases.

### **3.2** **Budgeted financial statements tables**

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



Note: Impact of net cash appropriation arrangements



Prepared on Australian Accounting Standards basis.

* + - * 1. From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 departmental capital budget statement.
        2. Applies leases under AASB 16 Leases.

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



Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

* + - * 1. Includes purchases from current and previous years' departmental capital budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2025–26)



Prepared on Australian Accounting Standards basis.

* + - * 1. ‘Appropriation ordinary annual services' refers to funding provided through Appropriation Bill   
           (No.1) 2025-26 and Supply Bill (No. 1) 2025-26 for depreciation/amortisation expenses, departmental capital budget or other operational expenses.