

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

A handwritten signature in blue ink, appearing to read 'Patrick Gorman'.

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nfp	not for publication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.

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**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.

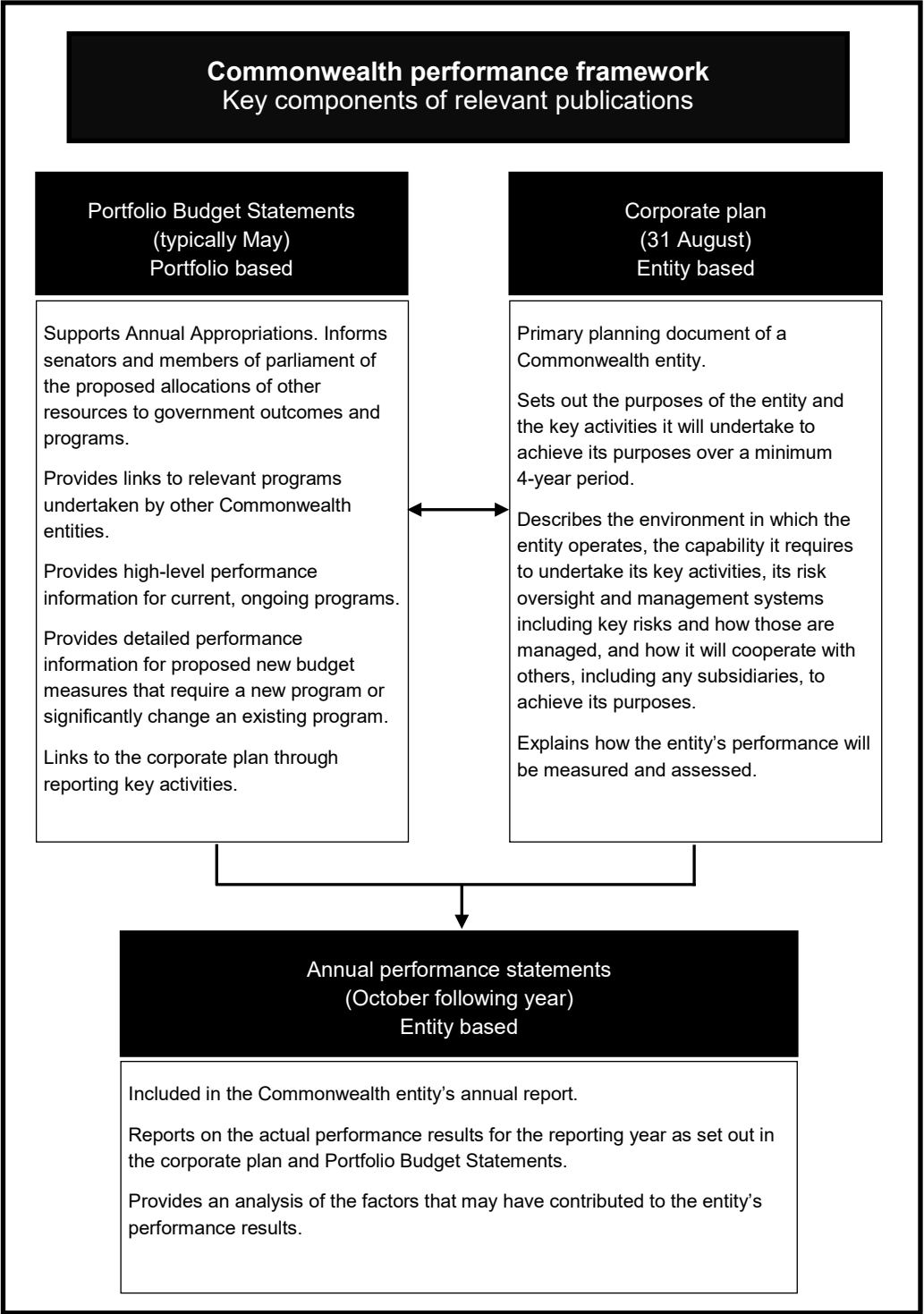
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2025–2026 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2025–2026 for the parliamentary departments) and related Supply Bills where they exist applicable 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.



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 oversees 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	<i>Secretary: Professor Glyn Davis AC</i>
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	<i>Acting Chief Executive Officer: Mr Dermot Walsh</i>
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	<i>Chief Executive Officer: Ms Elly Patira</i>
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	<i>Chief Executive Officer: Mr Leonard Hill</i>
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	<i>Auditor-General: Dr Caralee McLiesh PSM</i>
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.

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Department of the Prime Minister and Cabinet

Entity resources and planned performance

Department of the Prime Minister and Cabinet

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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

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Budget \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	13,317	13,317
Departmental appropriation (c)	228,496	257,218
s74 external revenue (d)	32,747	30,536
Departmental capital budget (e)	21,325	13,555
Total departmental annual appropriations	295,885	314,626
Total departmental resourcing	295,885	314,626
Administered		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	4,463	4,463
Outcome 1	44,840	64,021
Administered capital budget (f)	3,552	3,218
Payments to corporate entities (g)	133,954	144,001
Annual appropriations - other services - non-operating (h)		
Payments to corporate entities (g)	28,250	22,977
Total administered annual appropriations	215,059	238,680
Total administered special appropriations	10	10
less payments to corporate entities from annual/special appropriations	(162,204)	(166,978)
Total administered resourcing	52,865	71,712
Total resourcing for PM&C	348,750	386,338
	2024-25	2025-26
Average staffing level (number)	1,247	1,102

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000
Receipts received from other entities for the provision of services (disclosed above in s74 external revenue receipts section above)	32,747	30,536
Payments made to corporate entities within the portfolio		
Aboriginal Hostels Limited	46,773	47,152
Australian Institute of Aboriginal and Torres Strait Islander Studies	32,386	25,262
Indigenous Business Australia	34,735	33,994
Indigenous Land and Sea Corporation	10,087	10,256
Torres Strait Regional Authority	38,223	50,314

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 (No. 1) 2025-26.
- (b) 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).
- (c) Excludes departmental capital budget (DCB).
- (d) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and 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'.
- (f) 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'.
- (g) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.
- (h) 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

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Buy Australian Campaign	1.1					
Administered Payment		-	20,000	-	-	-
Total		-	20,000	-	-	-
National Australia Day Council – additional resourcing	1.1					
Administered payment		-	10,000	-	-	-
Total		-	10,000	-	-	-
Prime Minister and Cabinet – additional resourcing	1.1					
Departmental payment		-	nfp	-	-	-
Total		-	nfp	-	-	-
Savings from External Labour – further extension (a)	1.1					
Departmental payment		-	-	-	-	(3,312)
Total		-	-	-	-	(3,312)
Total payment measures						
Administered payment		-	30,000	-	-	-
Departmental payment		-	nfp	-	-	(3,312)
Total		-	nfp	-	-	(3,312)

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

(a) The measure titled '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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Prime Minister and Cabinet					
Administered expenses					
Compensation and Legal Expenses	141	145	151	154	155
National Australia Day Council Limited	15,956	16,079	6,295	6,442	6,591
Office for Women	14,058	16,925	9,603	9,288	9,451
Parliament House Briefing Room	2,371	2,398	2,453	2,501	2,559
Prime Minister's Official Residences	2,485	2,525	2,620	2,681	2,742
State Occasion and Official Visits	4,341	4,423	4,592	4,696	4,804
Support to the former Governors-General (a)	1,786	1,524	1,425	1,335	1,253
Other	3,729	20,000	-	-	-
Payments to corporate entities	134,340	144,001	143,648	141,284	126,146
Ordinary annual services (Appropriation Bill No.1 and Supply Bill No.1)	179,180	208,020	170,787	168,381	153,701
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013- s77</i>	10	10	10	10	10
Unwinding of provision for Support to the former Governors-General (a)	(836)	(795)	(763)	(734)	(708)
Expenses not requiring appropriation in the Budget year (b)	6,003	6,519	4,588	1,642	8,132
Administered total	184,357	213,754	174,622	169,299	161,135
Departmental expenses					
Departmental appropriation	228,496	257,219	164,498	166,466	169,915
s74 external revenue (c)	32,747	30,536	29,475	29,575	29,575
Expenses not requiring appropriation in the Budget year (b)	13,117	14,215	13,127	12,584	12,373
Departmental total	274,360	301,970	207,100	208,625	211,863
Total expenses for program 1.1	458,717	515,724	381,722	377,924	372,998
	2024-25	2025-26			
Average Staffing Level (number)	1,247	1,102			

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

- (a) 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.
- (b) 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.
- (c) 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: <ul style="list-style-type: none"> • 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. Percentage of key stakeholders satisfied with the coordination and support provided by PM&C in the delivery of government priorities. Percentage of key stakeholders satisfied with PM&C's support to the Cabinet and its committees.	Target: 77% Target: 77% 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. Percentage of key stakeholders satisfied with the coordination and support provided by PM&C in the delivery of government priorities. Percentage of key stakeholders satisfied with PM&C's support to the Cabinet and its committees.	Target: 78% Target: 78% 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		

(a) PM&C's key activities were updated in the Corporate Plan 2024–25.

(b) PM&C's performance measures were updated in the Corporate Plan 2024–25.

(c) 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.

(d) 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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	173,066	148,614	127,883	130,382	136,960
Suppliers	78,390	129,046	55,662	54,880	51,227
Depreciation and amortisation (a)	21,833	23,350	22,691	22,632	22,908
Finance costs	1,071	960	864	731	618
Total expenses	274,360	301,970	207,100	208,625	211,713
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	32,747	30,536	29,475	29,575	29,575
Total own-source income	32,747	30,536	29,475	29,575	29,575
Net cost of (contribution by) services	(241,613)	(271,434)	(177,625)	(179,050)	(182,138)
Revenue from government	228,496	257,219	164,498	166,466	169,765
Surplus/(deficit) attributable to the Australian Government	(13,117)	(14,215)	(13,127)	(12,584)	(12,373)
Total comprehensive income/(loss) attributable to the Australian Government	(13,117)	(14,215)	(13,127)	(12,584)	(12,373)

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(13,117)	(14,215)	(13,127)	(12,584)	(12,373)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	12,366	13,905	13,314	13,257	13,529
plus: depreciation/amortisation expenses for ROU assets (b)	9,467	9,445	9,377	9,375	9,379
less: lease principal repayments (b)	8,716	9,135	9,564	10,048	10,535
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Bill (No.1). This replaced revenue appropriations provided under Appropriation Bill (No.1) 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.
- (b) Applies leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,672	1,672	1,672	1,672	1,672
Trade and other receivables	87,186	63,412	61,618	60,071	60,071
Other financial assets	5,763	5,763	5,763	5,763	5,763
Total financial assets	94,621	70,847	69,053	67,506	67,506
Non-financial assets					
Land and buildings	92,265	80,716	70,035	57,873	45,707
Property, plant and equipment	19,723	16,876	14,574	12,424	10,985
Intangibles	22,149	27,937	24,993	22,039	18,807
Other non-financial assets	6,347	6,347	6,347	6,347	6,347
Total non-financial assets	140,484	131,876	115,949	98,683	81,846
Total assets	235,105	202,723	185,002	166,189	149,352
LIABILITIES					
Payables					
Suppliers	9,103	7,768	5,974	4,464	4,464
Other payables	10,056	10,056	10,056	10,056	10,056
Total payables	19,159	17,824	16,030	14,520	14,520
Interest bearing liabilities					
Leases	78,842	70,783	61,983	51,936	42,209
Total interest bearing liabilities	78,842	70,783	61,983	51,936	42,209
Provisions					
Employee provisions	67,017	63,417	63,417	63,417	63,417
Other provisions	513	513	513	513	513
Total provisions	67,530	63,930	63,930	63,930	63,930
Total liabilities	165,531	152,537	141,943	130,386	120,659
Net assets	69,574	50,186	43,059	35,803	28,693
EQUITY*					
Parent entity interest					
Contributed equity	234,391	229,204	234,344	239,539	244,802
Reserves	7,631	7,631	7,631	7,631	7,631
Retained surplus (accumulated deficit)	(172,546)	(186,649)	(199,680)	(212,131)	(224,504)
Total parent entity interest	69,476	50,186	42,295	35,039	27,929
Total Equity	69,476	50,186	42,295	35,039	27,929

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)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(172,546)	7,631	234,391	69,476
Adjusted opening balance	(172,546)	7,631	234,391	69,476
Comprehensive income				
Other comprehensive income				
Surplus/(deficit) for the period	(14,215)	-	-	(14,215)
Total comprehensive income	(14,215)	-	-	(14,215)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	13,555	13,555
Sub-total transactions with owners	-	-	13,555	13,555
Closing balance attributable to the Australian Government	(186,649)	7,631	229,204	50,186

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	261,243	287,755	193,973	196,041	199,340
Sale of goods and rendering of services	32,747	30,536	29,475	29,575	29,575
Total cash received	293,990	318,291	223,448	225,616	228,915
Cash used					
Employees	173,066	148,614	127,883	130,382	136,960
Suppliers	78,390	129,046	55,662	54,880	51,227
74 external revenue transferred to the OPA	32,747	30,536	29,475	29,575	29,575
Interest payments on lease liability	1,071	960	864	731	618
Total cash used	285,274	309,156	213,884	215,568	218,380
Net cash from/(used by) operating activities	8,716	9,135	9,564	10,048	10,535
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	21,325	13,555	5,140	5,195	5,263
Total cash used	21,325	13,555	5,140	5,195	5,263
Net cash from/(used by) investing activities	(21,325)	(13,555)	(5,140)	(5,195)	(5,263)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	21,325	13,555	5,140	5,195	5,263
Total cash received	21,325	13,555	5,140	5,195	5,263
Cash used					
Lease liability - principal payments	8,716	9,135	9,564	10,048	10,535
Total cash used	8,716	9,135	9,564	10,048	10,535
Net cash used by financing activities	12,609	4,420	(4,424)	(4,853)	(5,272)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,672	1,672	1,672	1,672	1,672
Cash and cash equivalents at the end of the reporting period	1,672	1,672	1,672	1,672	1,672

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 (DCB)	21,325	13,555	5,140	5,195	5,263
Total new capital appropriations	21,325	13,555	5,140	5,195	5,263
<i>Provided for:</i>					
Purchase of non-financial assets	21,325	13,555	5,140	5,195	5,263
Total Items	21,325	13,555	5,140	5,195	5,263
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	21,325	13,555	5,140	5,195	5,263
TOTAL AMOUNT SPENT	21,325	13,555	5,140	5,195	5,263
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	21,325	13,555	5,140	5,195	5,263
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	21,325	13,555	5,140	5,195	5,263

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' departmental capital budgets (DCBs).

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

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	47,357	33,142	56,662	137,161
Gross book value - ROU	128,324	115	-	128,439
Accumulated depreciation/amortisation and impairment	(24,863)	(13,458)	(34,513)	(72,834)
Accumulated depreciation/amortisation and impairment - ROU	(58,553)	(76)	-	(58,629)
Opening net book balance	92,265	19,723	22,149	134,137
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	2,446	11,109	13,555
By purchase - appropriation ordinary annual services - ROU	1,187	-	-	1,187
Total additions	1,187	2,446	11,109	14,742
Other movements				
Depreciation/amortisation expense	(3,321)	(5,263)	(5,321)	(13,905)
Depreciation/amortisation on ROU	(9,415)	(30)	-	(9,445)
Total other movements	(12,736)	(5,293)	(5,321)	(23,350)
As at 30 June 2026				
Gross book value	47,357	35,588	67,771	150,716
Gross book value - ROU	129,511	115	-	129,626
Accumulated depreciation/amortisation and impairment	(28,184)	(18,721)	(39,834)	(86,739)
Accumulated depreciation/amortisation and impairment - ROU	(67,968)	(106)	-	(68,074)
Closing net book balance	80,716	16,876	27,937	125,529

Prepared on Australian Accounting Standards basis.

(a) '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)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	2,441	2,492	2,528	2,573	2,627
Suppliers	16,263	32,365	10,683	7,467	14,532
Grants	29,987	33,017	15,890	15,730	16,039
Depreciation and amortisation (a)	876	1,084	1,110	1,147	1,143
Finance costs	836	795	763	734	708
Payments to corporate entities	133,954	144,001	143,648	141,284	126,146
Total expenses administered on behalf of Government	184,357	213,754	174,622	168,935	161,195
Net cost of/(contribution by) services	(184,357)	(213,754)	(174,622)	(168,935)	(161,195)
Surplus/(deficit)	(184,357)	(213,754)	(174,622)	(168,935)	(161,195)

Prepared on Australian Accounting Standards basis.

- (a) 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)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	174	174	174	174	174
Other investments	3,911,494	3,934,471	3,957,449	3,980,373	3,980,373
Total financial assets	3,911,668	3,934,645	3,957,623	3,980,547	3,980,547
Non-financial assets					
Land and buildings	63,596	68,726	69,875	69,979	71,117
Property, plant and equipment	2,785	1,013	954	828	713
Other non-financial assets	59	59	59	59	59
Total non-financial assets	66,440	69,798	70,888	70,866	71,889
Total assets administered on behalf of Government	3,978,108	4,004,443	4,028,511	4,051,413	4,052,436
LIABILITIES					
Payables					
Suppliers	1,455	1,455	1,455	1,455	1,455
Other payables	98	98	98	98	98
Total payables	1,553	1,553	1,553	1,553	1,553
Interest bearing liabilities					
Leases	797	1,725	1,511	756	1,019
Total interest bearing liabilities	797	1,725	1,511	756	1,019
Provisions					
Employee provisions	750	750	750	750	750
Other provisions	18,599	17,870	17,210	13,541	19,892
Total provisions	19,349	18,620	17,960	14,291	20,642
Total liabilities administered on behalf of Government	21,699	21,898	21,024	16,600	23,214
Net assets/(liabilities)	3,956,409	3,982,545	4,007,487	4,034,813	4,029,222

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash used					
Grants	29,987	33,017	15,890	15,730	16,039
Suppliers	16,263	32,365	10,683	7,467	14,532
Employees	2,441	2,492	2,528	2,573	2,627
Lease liability - Interest payments	31	68	50	34	20
Payments to corporate entities	133,954	144,001	143,648	141,284	126,146
Total cash used	182,676	211,943	172,799	167,088	159,364
Net cash from/(used by) operating activities	(182,676)	(211,943)	(172,799)	(167,088)	(159,364)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	3,552	3,218	2,414	1,880	1,903
Payments to Corporate Commonwealth entities and companies	25,972	28,250	22,924	22,924	22,924
Total cash used	29,524	31,468	25,338	24,804	24,827
Net cash from/(used by) investing activities	(29,524)	(31,468)	(25,338)	(24,804)	(24,827)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	3,552	3,218	2,414	1,880	1,903
Total cash received	3,552	3,218	2,414	1,880	1,903
Cash used					
Lease liability - principal payments	523	671	697	754	778
Total cash used	523	671	697	754	778
Net cash from/(used by) financing activities	3,029	2,547	1,717	1,126	1,125
Net increase/(decrease) in cash held	(209,171)	(240,864)	(196,420)	(190,766)	(183,066)
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	209,171	240,864	196,420	190,766	183,066
Total cash from Official Public Account	209,171	240,864	196,420	190,766	183,066
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act 1 (ACB)	3,552	3,218	2,414	1,880	1,903
Total new capital appropriations	3,551	3,218	2,414	1,880	1,903
<i>Provided for:</i>					
Purchase of non-financial assets	3,552	3,218	2,414	1,880	1,903
Total Items	3,551	3,218	2,414	1,880	1,903
Funded by capital appropriation					
- ACB (a)	3,552	3,218	2,414	1,880	1,903
TOTAL AMOUNT SPENT	3,552	3,218	2,414	1,880	1,903
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	3,552	3,218	2,414	1,880	1,903
Total cash used to acquire assets	3,552	3,218	2,414	1,880	1,903

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' administered capital budgets (ACBs).

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

	Land	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	52,570	11,350	3,664	67,584
internally developed	-	1,964	85	2,049
Accumulated depreciation/amortisation and impairment	-	(637)	(873)	(1,510)
Accumulated depreciation/amortisation and impairment - ROU	-	(1,651)	(91)	(1,742)
Opening net book balance	52,570	11,026	2,785	66,381
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	1,521	1,697	3,218
By purchase - other - ROU	-	382	-	382
Total additions	-	1,903	1,697	3,600
Other movements				
Depreciation/amortisation expense	-	(325)	(225)	(550)
Depreciation/amortisation on ROU	-	(526)	(8)	(534)
Total other movements	-	(851)	(233)	(1,084)
As at 30 June 2026				
Gross book value	52,570	16,106	2,125	70,801
Gross book value - ROU	-	3,189	85	3,274
Accumulated depreciation/amortisation and impairment	-	(962)	(1,098)	(2,060)
Accumulated depreciation/amortisation and impairment - ROU	-	(2,177)	(99)	(2,276)
Closing net book balance	52,570	16,156	1,013	69,739

Prepared on Australian Accounting Standards basis.

(a) '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

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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

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Opening balance/cash reserves at 1 July	8,349	16,711
Funds from Government		
Annual appropriations - ordinary annual services (a)		
Outcome 1	44,416	47,152
Annual appropriations - other services (b)		
Equity injection	2,357	-
Total annual appropriations	46,773	47,152
Amounts received from related entities		
National Indigenous Australians Agency (c)	4,030	1,753
Amounts from other entities (d)	3,032	3,736
Total amounts received from related entities	7,062	5,489
Total funds from Government	53,835	52,641
Funds from other sources		
Interest	2,102	1,148
Sale of goods and services	17,905	18,094
Other	1,209	2,037
Total funds from other sources	21,216	21,279
Total net resourcing for AHL	83,400	90,631
	2024-25	2025-26
Average staffing level (number)	369	375

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 (No. 1) 2025–2026.

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

(c) 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.

(d) 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)

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Savings from External Labour - further extension (a)	1.1					
Departmental payment		-	-	-	-	(709)
Total		-	-	-	-	(709)
Total payment measures						
Departmental payment		-	-	-	-	(709)
Total		-	-	-	-	(709)

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

(a) The measure titled '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

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment Measures						
Aboriginal Hostels Limited Reform Agenda (a)	1.1					
Departmental payment		-	10,001	-	-	-
Total		-	10,001	-	-	-
Total payment measures						
Departmental		-	10,001	-	-	-
Total		-	10,001	-	-	-

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

(a) 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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Company Operated Hostels					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1) and Supply Bill (No. 1)	44,416	47,152	37,678	37,891	37,571
Payment from related entities	4,785	9,489	4,945	5,099	5,259
Expenses not requiring appropriation in the budget year	6,716	9,772	12,362	12,010	13,589
Revenues from other independent sources	21,867	21,645	21,661	21,536	20,946
Total expenses for Program 1.1	77,784	88,058	76,646	76,536	77,365
	2024-25	2025-26			
Average staffing level (number)	369	375			

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	<ul style="list-style-type: none"> 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.	Target: 75% Expected actual: 80% On track
	Percentage of residents providing a rating of 'satisfied' (or higher) with the quality of AHL's accommodation services.	Target: 80% Expected actual: 94% (based on 2024 survey, next survey scheduled for 2026). Target exceeded
	Partnerships and engagement with First Nations organisations and local service providers.	Target: Maintained or increased compared to previous year Expected actual: Maintained or increased compared to previous year. On track
	Maintain industry benchmark repair and maintenance investment in hostel asset portfolio.	Target: Repair and maintenance investment represents at least 2% of hostel property asset replacement value. Expected actual: 2.7% On track
	Company operating result consistent with or better than Government approved budget.	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) with the 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) with the 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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	40,419	43,954	41,922	41,968	42,015
Suppliers	28,487	30,593	26,153	26,549	27,340
Grants	-	4,695	-	-	-
Depreciation and amortisation (a)	8,449	8,375	8,140	7,592	7,584
Finance costs	29	16	6	2	1
Write-down and impairment of assets	350	350	350	350	350
Other expenses	50	75	75	75	75
Total expenses	77,784	88,058	76,646	76,536	77,365
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	17,955	18,144	18,333	18,523	18,712
Interest	1,895	1,148	943	886	889
Dividends	1,571	1,505	1,530	1,319	682
Other	4,785	9,989	5,445	5,599	5,759
Total own-source revenue	26,206	30,786	26,251	26,327	26,042
Gains					
Other	446	348	355	308	163
Total gains	446	348	355	308	163
Total own-source income	26,652	31,134	26,606	26,635	26,205
Net (cost of)/contribution by services	(51,132)	(56,924)	(50,040)	(49,901)	(51,160)
Revenue from Government	44,416	47,152	37,678	37,891	37,571
Surplus/(deficit) attributable to the Australian Government	(6,716)	(9,772)	(12,362)	(12,010)	(13,589)
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss)	(6,716)	(9,772)	(12,362)	(12,010)	(13,589)
Total comprehensive income/(loss) attributable to the Australian Government	(6,716)	(9,772)	(12,362)	(12,010)	(13,589)

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	(6,716)	(9,772)	(12,362)	(12,010)	(13,589)
plus: depreciation/amortisation expenses for ROU assets (a)	1,013	939	704	156	148
less: lease principal repayments (a)	1,061	1,021	785	158	151
Net Cash Operating Surplus/ (Deficit)	(6,764)	(9,854)	(12,443)	(12,012)	(13,592)

Prepared on Australian Accounting Standards basis.

(a) Applies leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	16,711	10,540	5,100	5,659	5,662
Trade and other receivables	2,027	1,995	2,007	1,902	1,583
Other financial assets	19,397	19,745	17,100	9,007	107
Total financial assets	38,135	32,280	24,207	16,568	7,352
Non-financial assets					
Land and buildings	135,441	127,505	123,335	119,709	116,083
Property, plant and equipment	7,153	6,806	6,512	6,222	5,940
Intangibles	85	108	131	154	177
Other non-financial assets	532	532	532	532	532
Total non-financial assets	143,211	134,951	130,510	126,617	122,732
Total assets	181,346	167,231	154,717	143,185	130,084
LIABILITIES					
Payables					
Suppliers	2,051	2,051	2,051	2,051	2,051
Other payables	5,850	1,851	1,850	1,849	1,849
Total payables	7,901	3,902	3,901	3,900	3,900
Interest bearing liabilities					
Leases	2,265	1,244	459	301	150
Total interest bearing liabilities	2,265	1,244	459	301	150
Provisions					
Employee provisions	6,272	6,949	7,583	8,220	8,859
Total provisions	6,272	6,949	7,583	8,220	8,859
Total liabilities	16,438	12,095	11,943	12,421	12,909
Net assets	164,908	155,136	142,774	130,764	117,175
EQUITY*					
Parent entity interest					
Contributed equity	99,648	99,648	99,648	99,648	99,648
Reserves	76,229	76,229	76,229	76,229	76,229
Retained surplus (accumulated deficit)	(10,969)	(20,741)	(33,103)	(45,113)	(58,702)
Total parent entity interest	164,908	155,136	142,774	130,764	117,175
Total equity	164,908	155,136	142,774	130,764	117,175

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)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(10,969)	76,229	99,648	164,908
Adjusted opening balance	(10,969)	76,229	99,648	164,908
Comprehensive income				
Surplus/(deficit) for the period	(9,772)	-	-	(9,772)
Total comprehensive income	(9,772)	-	-	(9,772)
Estimated closing balance as at 30 June 2026	(20,741)	76,229	99,648	155,136
Closing balance attributable to the Australian Government	(20,741)	76,229	99,648	155,136

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from Government	44,416	47,152	37,678	37,891	37,571
Sale of goods and rendering of services	17,905	18,094	18,283	18,473	18,662
Interest	2,102	1,148	943	886	889
Dividends	1,179	1,537	1,518	1,424	1,001
Net GST received	3,585	3,372	2,836	2,805	2,943
Other	7,092	5,989	5,445	5,599	5,759
Total cash received	76,279	77,292	66,703	67,078	66,825
Cash used					
Employees	39,761	43,276	41,289	41,332	41,376
Suppliers	28,488	30,593	26,153	26,549	27,340
Net GST paid	3,585	3,372	2,836	2,805	2,943
Interest payments on lease liability	29	16	6	2	1
Other	50	75	75	75	75
Total cash used	71,913	77,332	70,359	70,763	71,735
Net cash from/(used by) operating activities	4,366	(40)	(3,656)	(3,685)	(4,910)
INVESTING ACTIVITIES					
Cash received					
Investments	12,067	-	3,000	8,401	9,063
Total cash received	12,067	-	3,000	8,401	9,063
Cash used					
Purchase of property, plant and equipment and intangibles	9,367	5,110	3,999	3,999	3,999
Total cash used	9,367	5,110	3,999	3,999	3,999
Net cash from/(used by) investing activities	2,700	(5,110)	(999)	4,402	5,064
FINANCING ACTIVITIES					
Cash received					
Contributed equity	2,357	-	-	-	-
Total cash received	2,357	-	-	-	-
Cash used					
Principal payments on lease liability	1,061	1,021	785	158	151
Total cash used	1,061	1,021	785	158	151
Net cash from/(used by) financing activities	1,296	(1,021)	(785)	(158)	(151)
Net increase/(decrease) in cash held	8,362	(6,171)	(5,440)	559	3
Cash and cash equivalents at the beginning of the reporting period	8,349	16,711	10,540	5,100	5,659
Cash and cash equivalents at the end of the reporting period	16,711	10,540	5,100	5,659	5,662

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	2,357	-	-	-	-
Total new capital appropriations	2,357	-	-	-	-
Provided for:					
Purchase of non-financial assets	2,357	-	-	-	-
Total items	2,357	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	2,357	-	-	-	-
Funded internally from departmental resources (b)	7,010	5,110	3,999	3,999	3,999
TOTAL	9,367	5,110	3,999	3,999	3,999
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	9,367	5,110	3,999	3,999	3,999
Total cash used to acquire assets	9,367	5,110	3,999	3,999	3,999

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2), Supply Bill (No. 2) and prior Appropriation Act (No. 2/4/6).

(b) 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)

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025						
Gross book value	45,462	96,116	9,016	3,329	259	154,182
Gross book value - ROU assets	-	7,184	1,268	-	-	8,452
Accumulated depreciation/ amortisation and impairment	-	(8,135)	(5,250)	(33)	(174)	(13,592)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(5,186)	(1,177)	-	-	(6,363)
Opening net book balance	45,462	89,979	3,857	3,296	85	142,679
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - appropriation ordinary annual services (a)	-	4,269	768	16	57	5,110
Total additions	-	4,269	768	16	57	5,110
Other movements						
Depreciation/amortisation expense	-	(6,338)	(1,031)	(33)	(34)	(7,436)
Depreciation/amortisation on ROU assets	-	(872)	(67)	-	-	(939)
From disposal of entities or operations (including restructuring)	-	(4,695)	-	-	-	(4,695)
Other	-	(300)	-	-	-	(300)
Total other movements	-	(12,205)	(1,098)	(33)	(34)	(13,370)
As at 30 June 2026						
Gross book value	45,462	95,390	9,784	3,345	316	154,297
Gross book value - ROU assets	-	7,184	1,268	-	-	8,452
Accumulated depreciation/ amortisation and impairment	-	(14,473)	(6,281)	(66)	(208)	(21,028)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(6,058)	(1,244)	-	-	(7,302)
Closing net book balance	45,462	82,043	3,527	3,279	108	134,419

Prepared on Australian Accounting Standards basis.

- (a) '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
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Islander Studies**

**Entity resources and planned
performance**

Australian Institute of Aboriginal and Torres Strait Islander Studies

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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

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Opening balance/cash reserves at 1 July	18,238	19,646
Funds from Government		
Annual appropriations - ordinary annual services (a)		
Outcome 1	29,343	25,135
Annual appropriations - other services (b)		
Equity injection	3,043	127
Total annual appropriations	32,386	25,262
Total funds from Government	32,386	25,262
Funds from other sources		
Interest	2,000	1,350
Sale of goods and services	6,263	6,313
Other	2,416	850
Total funds from other sources	10,679	8,513
Total net resourcing for AIATSIS	61,303	53,421
	2024-25	2025-26
Average staffing level (number)	194	194

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

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Closing the Gap - further investments (a)	1.1					
Departmental payment		-	1,765	1,794		
Total		-	1,765	1,794	-	-
Total payment measures						
Departmental payment		-	1,765	1,794	-	-
Total		-	1,765	1,794	-	-

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

(a) 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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Australian Institute of Aboriginal and Torres Strait Islander Studies					
Revenue from Government					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No.1))	29,343	25,135	25,518	24,022	24,291
Revenues from other independent sources	10,679	8,513	7,167	6,927	5,110
Total expenses for program 1.1	40,022	33,648	32,685	30,949	29,401
	2024-25	2025-26			
Average staffing level (number)	194	194			

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	<p>Increase AIATSIS Collection across all collection types</p> <p>Increase in the total amount of content digitised</p> <p>Maintenance and preservation of the physical and digital collection as per the AIATSIS Collection Care Policy and relevant standards</p>	<p>Two percent from 2022-23</p> <p>Five percent increase in content digitised from 2022-23. One percent increase in digitised content that includes descriptive data from 2022 23</p> <p>Physical and digital collection maintained and preserved in accordance with the Australian Institute of Conservation of Cultural Material Standard</p>
Year	Performance measures	Planned performance results
Budget Year 2025–26	<p>Enhance collection development efforts by exploring new acquisition opportunities, including donations and strategic partnerships, while maximizing the use of available resources</p> <p>Increase in the total amount of content digitised and described for discoverability</p> <p>Maintenance and preservation of the physical and digital collection as per the AIATSIS Collection Care Policy and relevant standards</p>	<p>Increase from 2024-25</p> <p>Five percent increase in content digitised from 2024-25</p> <p>Increase descriptive metadata for the digitised collections by one percent based on previous year-end total digitised collection</p> <p>Physical and digital collection maintained and preserved in accordance with the AIATSIS Collection Care Policy and relevant standards</p>
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	2,000 engagements
	Number of respondents indicating an increased understanding of issues relevant to Aboriginal and Torres Strait Islander Culture and Heritage after an experience with AIATSIS	70% of respondents
	Number of Publications and/or education resources released	15 publications
	Number of Core Cultural Learning education program licenses issued	50 licenses
Year	Performance measures	Planned Performance Results
Budget Year 2025-26	Number of engagements with the collection	2,000 engagements
	Respondents indicating an increased understanding of issues relevant to Aboriginal and Torres Strait Islander Culture and Heritage.	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.
	Number of Publications and/or education resources released	15 publications
	Number of Core Cultural Learning education program licenses issued	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	5,000 downloads
	Number of citations of AIATSIS works	20 citations
Year	Performance measures	Planned Performance Results
Budget Year 2025-26	Number of downloads of the AIATSIS Code of Ethics	5,000 downloads
	Number of citations of AIATSIS works	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	Yes
	Provision of high-quality advice to the Commonwealth	Yes
Year	Performance measures	Planned Performance Results
Budget Year 2025-26	Reporting on status of Indigenous Culture and Heritage	Provide an update on the development of a report which analyses the situation and status of Indigenous cultures and heritage.
	Provision of high-quality advice to the Commonwealth	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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	22,170	22,314	23,045	23,708	22,049
Suppliers	15,274	8,742	7,149	4,764	4,742
Depreciation and amortisation (a)	2,398	2,429	2,342	2,342	2,490
Finance costs	180	163	149	135	120
Total expenses	40,022	33,648	32,685	30,949	29,401
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	6,263	6,313	5,767	5,627	3,810
Interest	2,000	1,350	800	700	700
Other	2,416	850	600	600	600
Total own-source revenue	10,679	8,513	7,167	6,927	5,110
Total own-source income	10,679	8,513	7,167	6,927	5,110
Net (cost of)/contribution by services	(29,343)	(25,135)	(25,518)	(24,022)	(24,291)
Revenue from Government	29,343	25,135	25,518	24,022	24,291
Surplus/(deficit) attributable to the Australian Government	-	-	-	-	-

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss)					
- as per statement of Comprehensive Income	-	-	-	-	-
plus: depreciation/amortisation expenses for ROU assets (a)	576	533	446	446	427
less: lease principal repayments (a)	483	454	377	402	427
Net Cash Operating Surplus/ (Deficit)	93	79	69	44	-

Prepared on Australian Accounting Standards basis.

(a) Applies to leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	3,469	2,874	2,560	259	259
Trade and other receivables	1,070	1,070	1,070	1,070	1,070
Other investments	16,177	15,122	16,527	18,501	20,653
Total financial assets	20,716	19,066	20,157	19,830	21,982
Non-financial assets					
Land and buildings	27,218	26,240	25,349	24,458	23,338
Property, plant and equipment	5,038	5,590	6,143	6,642	5,522
Heritage and cultural assets	13,843	13,917	13,991	14,065	14,139
Intangibles	842	792	742	692	442
Inventories	204	204	204	204	204
Other non-financial assets	339	339	339	339	339
Total non-financial assets	47,484	47,082	46,768	46,400	43,984
Total assets	68,200	66,148	66,925	66,230	65,966
LIABILITIES					
Payables					
Suppliers	3,028	2,622	2,622	2,622	2,622
Other payables	2,286	967	1,993	1,626	1,715
Total payables	5,314	3,589	4,615	4,248	4,337
Interest bearing liabilities					
Leases	4,885	4,431	4,054	3,652	3,225
Total interest bearing liabilities	4,885	4,431	4,054	3,652	3,225
Provisions					
Employee provisions	3,658	3,658	3,658	3,658	3,658
Other provisions	11	11	11	11	11
Total provisions	3,669	3,669	3,669	3,669	3,669
Total liabilities	13,868	11,689	12,338	11,569	11,231
Net assets	54,332	54,459	54,587	54,661	54,735
EQUITY*					
Parent entity interest					
Contributed equity	7,542	7,669	7,797	7,871	7,945
Reserves	22,291	22,291	22,291	22,291	22,291
Retained surplus (accumulated deficit)	24,499	24,499	24,499	24,499	24,499
Total parent entity interest	54,332	54,459	54,587	54,661	54,735
Total equity	54,332	54,459	54,587	54,661	54,735

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)

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	24,499	22,291	7,542	54,332
Adjusted opening balance	24,499	22,291	7,542	54,332
Contributions by owners				
Equity injection - Appropriation	-	-	127	127
Sub-total transactions with owners	-	-	127	127
Estimated closing balance as at 30 June 2026	24,499	22,291	7,669	54,459
Closing balance attributable to the Australian Government	24,499	22,291	7,669	54,459

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from Government	29,343	25,135	25,518	24,022	24,291
Sale of goods and rendering of services	6,263	6,313	5,767	5,627	3,810
Interest	2,000	1,350	800	700	700
Other	2,416	850	600	600	600
Total cash received	40,022	33,648	32,685	30,949	29,401
Cash used					
Employees	22,170	22,314	23,045	23,708	22,049
Suppliers	13,881	10,467	6,123	5,131	4,653
Interest payments on lease liability	180	163	149	135	120
Total cash used	36,231	32,944	29,317	28,974	26,822
Net cash from/(used by) operating activities	3,791	704	3,368	1,975	2,579
INVESTING ACTIVITIES					
Cash received					
Investments	1,031	1,055	1,303	-	-
Total cash received	1,031	1,055	1,303	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	4,943	2,027	2,028	1,974	74
Investments	2,768	-	2,708	1,974	2,152
Total cash used	7,711	2,027	4,736	3,948	2,226
Net cash from/(used by) investing activities	(6,680)	(972)	(3,433)	(3,948)	(2,226)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	3,043	127	128	74	74
Total cash received	3,043	127	128	74	74
Cash used					
Principal payments on lease liability	483	454	377	402	427
Total cash used	483	454	377	402	427
Net cash from/(used by) financing activities	2,560	(327)	(249)	(328)	(353)
Net increase/(decrease) in cash held	(329)	(595)	(314)	(2,301)	-
Cash and cash equivalents at the beginning of the reporting period	3,798	3,469	2,874	2,560	259
Cash and cash equivalents at the end of the reporting period	3,469	2,874	2,560	259	259

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	3,043	127	128	74	74
Total new capital appropriations	3,043	127	128	74	74
<i>Provided for:</i>					
Purchase of non-financial assets	3,043	127	128	74	74
Total items	3,043	127	128	74	74
PURCHASE OF NON-FINANCIAL ASSETS					
ASSETS					
Funded by capital appropriations (a)	3,043	127	128	74	74
Funded internally from departmental resources (b)	1,900	1,900	1,900	1,900	1,900
TOTAL	4,943	2,027	2,028	1,974	1,974
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	4,943	2,027	2,028	1,974	1,974
Total cash used to acquire assets	4,943	2,027	2,028	1,974	1,974

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2), Supply Bill (No.2) and prior Appropriation Act (No. 2/4/6).

(b) 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)

	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025					
Gross book value	23,416	6,422	13,843	1,351	45,032
Gross book value - ROU assets	6,257	-	-	-	6,257
Accumulated depreciation/ amortisation and impairment	(820)	(1,384)	-	(509)	(2,713)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,635)	-	-	-	(1,635)
Opening net book balance	27,218	5,038	13,843	842	46,941
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity (a)	53	-	74	-	127
By purchase - other	147	1,553	-	200	1,900
Total additions	200	1,553	74	200	2,027
Other movements					
Depreciation/amortisation expense	(645)	(1,001)	-	(250)	(1,896)
Depreciation/amortisation on ROU assets	(533)	-	-	-	(533)
Total other movements	(1,178)	(1,001)	-	(250)	(2,429)
As at 30 June 2026					
Gross book value	23,616	7,975	13,917	1,551	47,059
Gross book value - ROU assets	6,257	-	-	-	6,257
Accumulated depreciation/ amortisation and impairment	(1,465)	(2,385)	-	(759)	(4,609)
Accumulated depreciation/amortisation and impairment - ROU assets	(2,168)	-	-	-	(2,168)
Closing net book balance	26,240	5,590	13,917	792	46,539
Estimated operating expenditure in income statement for heritage and cultural assets					
Operations and Maintenance			2,571		
Preservation and Conservation			4,907		
Total operating expenditure on heritage and cultural assets			7,478		

Prepared on Australian Accounting Standards basis.

- (a) '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

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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.

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

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	24,572	18,472
Departmental appropriation (b)	96,125	98,420
s74 External Revenue (c)	5,100	5,100
Departmental capital budget (d)	1,023	263
Total departmental annual appropriations	126,820	122,255
Total departmental special appropriations	800	800
Total departmental resourcing	127,620	123,055
Total resourcing for ANAO	127,620	123,055
	2024-25	2025-26
Average staffing level (number)	410	423

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 (No. 1) 2025-26.

(b) Excludes departmental capital budget (DCB).

(c) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(d) 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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Financial Statement Audit Services					
Departmental expenses					
Departmental appropriation	51,395	48,675	49,441	49,974	50,612
s74 External Revenue (a)	2,468	2,427	2,427	2,427	2,427
Special appropriations					
<i>Auditor-General remuneration and expense - Auditor-General Act 1997 Schedule 1, sections 3 and 7</i>	384	377	377	377	377
Expenses not requiring appropriation in the Budget year (b)	408	562	488	412	333
Departmental total	54,655	52,041	52,733	53,190	53,749
Total expenses for program 1.1	54,655	52,041	52,733	53,190	53,749
Program 1.2: Performance Audit Services					
Departmental expenses					
Departmental appropriation	40,718	38,463	39,068	39,490	39,993
s74 External Revenue (a)	1,999	1,958	1,958	1,958	1,958
Special appropriations					
<i>Auditor-General remuneration and expense - Auditor-General Act 1997 Schedule 1, sections 3 and 7</i>	312	305	305	305	305
Expenses not requiring appropriation in the Budget year (b)	493	477	419	359	297
Departmental total	43,522	41,203	41,750	42,112	42,553
Total expenses for program 1.2	43,522	41,203	41,750	42,112	42,553

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.3: Performance Statement Audit Services					
Departmental expenses					
Departmental appropriations	10,112	11,282	11,202	11,324	11,470
Section 74 External Revenue (a)	633	715	715	715	715
Special appropriations					
Auditor-General remuneration and expense - Auditor-General Act 1997 Schedule 1, sections 3 and 7	104	118	118	118	118
Expenses not requiring appropriation in the Budget year (b)	175	287	277	260	242
Departmental total	11,024	12,402	12,312	12,417	12,545
Total expenses for program 1.3	11,024	12,402	12,312	12,417	12,545
Departmental expenses					
Departmental appropriations	102,225	98,420	99,711	100,788	102,075
Section 74 External Revenue (a)	5,100	5,100	5,100	5,100	5,100
Special appropriations	800	800	800	800	800
Expenses not requiring appropriation in the Budget year (b)	1,076	1,326	1,184	1,031	872
Departmental total	109,201	105,646	106,795	107,719	108,847
Total expenses for Outcome 1	109,201	105,646	106,795	107,719	108,847
Average staffing level (number)	410	423			

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

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses 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: <ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> audits of the annual performance statements of selected Commonwealth entities. 		
Key activities	Improving public sector performance by: <ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> 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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	68,471	68,598	69,548	71,623	73,223
Suppliers	36,767	32,733	32,969	31,862	31,437
Depreciation and amortisation (a)	3,502	3,894	3,899	3,899	3,899
Finance costs	461	421	379	335	288
Total expenses	109,201	105,646	106,795	107,719	108,847
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	5,100	5,100	5,100	5,100	5,100
Total own-source revenue	5,100	5,100	5,100	5,100	5,100
Total own-source income	5,100	5,100	5,100	5,100	5,100
Net (cost of)/contribution by services	(104,101)	(100,546)	(101,695)	(102,619)	(103,747)
Revenue from Government	96,925	99,220	100,511	101,588	102,875
Surplus/(deficit) attributable to the Australian Government	(7,176)	(1,326)	(1,184)	(1,031)	(872)
Total comprehensive income/(loss)	(7,176)	(1,326)	(1,184)	(1,031)	(872)
Total comprehensive income/(loss) attributable to the Australian Government	(7,176)	(1,326)	(1,184)	(1,031)	(872)

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(7,176)	(1,326)	(1,184)	(1,031)	(872)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	1,085	1,477	1,482	1,482	1,631
plus: depreciation/amortisation expenses for ROU assets (b)	2,417	2,417	2,417	2,417	2,268
less: lease principal repayments (b)	2,426	2,568	2,715	2,868	3,027
Net Cash Operating Surplus/ (Deficit)	(6,100)	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No.1) 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.
- (b) Applies to leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	661	661	661	661	661
Trade and other receivables	20,825	20,825	20,825	20,825	20,825
Total financial assets	21,486	21,486	21,486	21,486	21,486
Non-financial assets					
Land and buildings	30,162	27,046	23,929	20,812	17,628
Property, plant and equipment	2,601	2,859	3,084	3,366	3,729
Intangibles	-	-	45	45	45
Other non-financial assets	976	976	976	976	976
Total non-financial assets	33,739	30,881	28,034	25,199	22,378
Total assets	55,225	52,367	49,520	46,685	43,864
LIABILITIES					
Payables					
Suppliers	2,888	2,888	2,888	2,888	2,888
Other payables	2,670	2,670	2,670	2,670	2,670
Total payables	5,558	5,558	5,558	5,558	5,558
Interest bearing liabilities					
Leases	29,541	26,973	24,258	21,390	18,363
Total interest bearing liabilities	29,541	26,973	24,258	21,390	18,363
Provisions					
Employee provisions	16,184	16,184	16,184	16,184	16,184
Total provisions	16,184	16,184	16,184	16,184	16,184
Total liabilities	51,283	48,715	46,000	43,132	40,105
Net assets	3,942	3,652	3,520	3,553	3,759
EQUITY*					
Parent entity interest					
Contributed equity	19,601	20,637	21,689	22,753	23,831
Reserves	2,614	2,614	2,614	2,614	2,614
Retained surplus (accumulated deficit)	(18,273)	(19,599)	(20,783)	(21,814)	(22,686)
Total parent entity interest	3,942	3,652	3,520	3,553	3,759
Total equity	3,942	3,652	3,520	3,553	3,759

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)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(18,273)	2,614	19,601	3,942
Adjusted opening balance	(18,273)	2,614	19,601	3,942
Comprehensive income				
Surplus/(deficit) for the period	(1,326)	-	-	(1,326)
Total comprehensive income	(1,326)	-	-	(1,326)
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	1,036	1,036
Sub-total transactions with owners	(19,599)	2,614	20,637	3,652
Estimated closing balance as at 30 June 2026	(19,599)	2,614	20,637	3,652
Closing balance attributable to the Australian Government	(19,599)	2,614	20,637	3,652

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	113,025	109,220	110,511	111,588	112,875
Sale of goods and rendering of services	5,100	5,100	5,100	5,100	5,100
Net GST received	5,000	5,000	5,000	5,000	5,000
Total cash received	123,125	119,320	120,611	121,688	122,975
Cash used					
Employees	68,471	68,598	69,548	71,623	73,223
Suppliers	41,767	37,733	37,969	36,862	36,437
Interest payments on lease liability	461	421	379	335	288
s74 External Revenue transferred to the OPA	10,000	10,000	10,000	10,000	10,000
Total cash used	120,699	116,752	117,896	118,820	119,948
Net cash from/(used by) operating activities	2,426	2,568	2,715	2,868	3,027
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	250	1,036	1,052	1,064	1,078
Total cash used	250	1,036	1,052	1,064	1,078
Net cash from/(used by) investing activities	(250)	(1,036)	(1,052)	(1,064)	(1,078)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	250	1,036	1,052	1,064	1,078
Total cash received	250	1,036	1,052	1,064	1,078
Cash used					
Principal payments on lease liability	2,426	2,568	2,715	2,868	3,027
Total cash used	2,426	2,568	2,715	2,868	3,027
Net cash from/(used by) financing activities	(2,176)	(1,532)	(1,663)	(1,804)	(1,949)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	661	661	661	661	661
Cash and cash equivalents at the end of the reporting period	661	661	661	661	661

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	1,023	263	1,052	1,064	1,078
Total new capital appropriations	1,023	263	1,052	1,064	1,078
<i>Provided for:</i>					
Purchase of non-financial assets	1,023	263	1,052	1,064	1,078
Total items	1,023	263	1,052	1,064	1,078
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	250	1,036	1,052	1,064	1,078
TOTAL	250	1,036	1,052	1,064	1,078
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	250	1,036	1,052	1,064	1,078
Total cash used to acquire assets	250	1,036	1,052	1,064	1,078

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' departmental capital budgets (DCBs).

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	8,715	3,024	2,014	13,753
Gross book value - ROU assets	35,406	-	-	35,406
Accumulated depreciation/ amortisation and impairment	(689)	(423)	(2,014)	(3,126)
Accumulated depreciation/amortisation and impairment - ROU assets	(13,270)	-	-	(13,270)
Opening net book balance	30,162	2,601	-	32,763
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	1,036	-	1,036
Total additions	-	1,036	-	1,036
Other movements				
Depreciation/amortisation expense	(699)	(778)	-	(1,477)
Depreciation/amortisation on ROU assets	(2,417)	-	-	(2,417)
Total other movements	(3,116)	(778)	-	(3,894)
As at 30 June 2026				
Gross book value	8,715	4,060	2,014	14,789
Gross book value - ROU assets	35,406	-	-	35,406
Accumulated depreciation/ amortisation and impairment	(1,388)	(1,201)	(2,014)	(4,603)
Accumulated depreciation/amortisation and impairment - ROU assets	(15,687)	-	-	(15,687)
Closing net book balance	27,046	2,859	-	29,905

Prepared on Australian Accounting Standards basis.

(a) '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)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Sale of goods and rendering of services	14,480	14,726	15,021	15,021	15,021
Total non-taxation revenue	14,480	14,726	15,021	15,021	15,021
Total own-source revenue administered on behalf of Government	14,480	14,726	15,021	15,021	15,021
Net (cost of)/contribution by services	(14,480)	(14,726)	(15,021)	(15,021)	(15,021)
Total comprehensive income/(loss)	14,480	14,726	15,021	15,021	15,021

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	9,503	9,503	9,503	9,503	9,503
Total financial assets	9,503	9,503	9,503	9,503	9,503
Total assets administered on behalf of Government	9,503	9,503	9,503	9,503	9,503
LIABILITIES					
Payables					
Other payables	266	266	266	266	266
Total payables	266	266	266	266	266
Total liabilities administered on behalf of Government	266	266	266	266	266
Net assets/(liabilities)	9,237	9,237	9,237	9,237	9,237

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	14,480	14,726	15,021	15,021	15,021
Total cash received	14,480	14,726	15,021	15,021	15,021
Net cash from/(used by) operating activities	14,480	14,726	15,021	15,021	15,021
Net increase/(decrease) in cash held	14,480	14,726	15,021	15,021	15,021
Cash to Official Public Account for:					
- Appropriations	(14,480)	(14,726)	(15,021)	(15,021)	(15,021)
Total cash to Official Public Account	(14,480)	(14,726)	(15,021)	(15,021)	(15,021)
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Australian Public Service Commission

Entity resources and planned performance

Australian Public Service Commission

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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

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	37,525	37,046
Departmental appropriation (c)	67,169	47,900
s74 External Revenue (d)	31,300	31,584
Departmental capital budget (e)	1,029	439
Total departmental annual appropriations	137,023	116,969
Total departmental resourcing	137,023	116,969
Administered		
Total administered special appropriations	4,633	4,706
Total administered resourcing	4,633	4,706
Total resourcing for APSC	141,656	121,675
	2024-25	2025-26
Average staffing level (number)	388	336

Third party payments from and on behalf of other entities

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Payments made by other entities on behalf of the APSC		
Attorney-General's Department - <i>Remuneration Tribunal Act 1973</i>	4,633	4,706

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 (No. 1) 2025-26.
- (b) 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).
- (c) 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.
- (d) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and 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

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Prime Minister and Cabinet - additional resourcing	1.1					
Departmental payment		-	2,496	1,240	-	-
Total		-	2,496	1,240	-	-
Savings from External Labour - further extension (a)	1.1					
Departmental payment		-	-	-	-	(761)
Total		-	-	-	-	(761)
Total payment measures						
Departmental payment		-	2,496	1,240	-	(761)
Total		-	2,496	1,240	-	(761)

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

(a) The measure titled '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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Australian Public Service Commission					
Departmental expenses					
Departmental appropriation	65,416	46,285	46,056	45,286	46,929
s74 External Revenue (a)	31,300	31,584	31,641	31,641	31,641
Expenses not requiring appropriation in the Budget year (b)	3,500	3,500	3,382	2,692	1,941
Departmental total	100,216	81,369	81,079	79,619	80,511
Total expenses for program 1.1	100,216	81,369	81,079	79,619	80,511
Program 1.2: Judicial Office Holders' Remuneration and Entitlements					
Administered expenses					
Special appropriations					
Remuneration Tribunal Act 1973	4,633	4,706	4,815	4,877	4,989
Administered total	4,633	4,706	4,815	4,877	4,989
Total expenses for program 1.2	4,633	4,706	4,815	4,877	4,989
Outcome 1 Totals by appropriation type					
Administered expenses					
Special appropriations	4,633	4,706	4,815	4,877	4,989
Administered total	4,633	4,706	4,815	4,877	4,989
Departmental expenses					
Departmental appropriation	65,416	46,285	46,056	45,286	46,929
s74 External Revenue (a)	31,300	31,584	31,641	31,641	31,641
Expenses not requiring appropriation in the Budget year (b)	3,500	3,500	3,382	2,692	1,941
Departmental total	100,216	81,369	81,079	79,619	80,511
Total expenses for Outcome 1	104,849	86,075	85,894	84,496	85,500
	2024-25	2025-26			
Average staffing level (number)	388	336			

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

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and 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)	<ol style="list-style-type: none"> 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	On track to be Achieved
	Uphold high standards of conduct within the APS	On track to be Partially Achieved
	Right settings are in place to support an effective APS workforce	On track to be Partially Achieved
	Enhanced First Nations representation and cultural capability across the APS	On track to be Achieved
	Support APS leadership to develop their leadership capability	On track to be Achieved
	Contribute to an uplift in APS capability in the domains of APS Craft	On track to be Achieved
	APS is better enabled to engage and partner with people, communities and business	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	<p>At least 75% of APSC-led Integrity Roadmap initiatives completed within endorsed timeframes</p> <p>>80% enquiries responded to in accordance with the Service Charter for the Ethics Advisory Service and Employment Policy Advisory Service</p>

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	Framework developed and implemented to evaluate the adequacy of systems and procedures in Agencies for ensuring compliance with the APS Code of Conduct
	2.1 Right settings are in place to support an effective and diverse APS workforce	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
	2.2 Enhanced First Nations representation and cultural capability across the APS	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
	3.1 Support APS leadership to develop their leadership capability	10% increase on SES who participated in APS Academy leadership programs during 2024-25 90% of courses where learners report a positive learning experience
	3.2 Contribute to an uplift in APS capability in the domains of APS Craft	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	<p>Number of APS agencies that report that they are supported to engage and partner</p> <p><15% APS employees identify a collaboration and stakeholder engagement skills or capability gap</p> <p>Percentage of APS employees that agree that their work group considers the people and businesses affected by what they do</p>
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		

- (a) Key activities reflect the key activities in the 2024-25 Corporate Plan.
- (b) Performance measures reflect a number of performance measures included in the 2024-25 Corporate Plan.
- (c) 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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	63,000	51,308	52,365	54,374	56,255
Suppliers	33,640	26,485	25,256	22,145	21,937
Depreciation and amortisation (a)	3,457	3,457	3,339	2,649	1,898
Finance costs	119	119	119	451	421
Total expenses	100,216	81,369	81,079	79,619	80,511
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	31,300	31,584	31,641	31,641	31,641
Total own-source revenue	31,300	31,584	31,641	31,641	31,641
Gains					
Other	43	43	43	43	43
Total gains	43	43	43	43	43
Total own-source income	31,343	31,627	31,684	31,684	31,684
Net (cost of)/contribution by services	(68,873)	(49,742)	(49,395)	(47,935)	(48,827)
Revenue from Government	67,169	47,900	47,671	46,735	48,067
Surplus/(deficit) attributable to the Australian Government	(1,704)	(1,842)	(1,724)	(1,200)	(760)
Total comprehensive income/(loss)	(1,704)	(1,842)	(1,724)	(1,200)	(760)
Total comprehensive income/(loss) attributable to the Australian Government	(1,704)	(1,842)	(1,724)	(1,200)	(760)

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(1,704)	(1,842)	(1,724)	(1,200)	(760)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	1,803	1,803	1,842	1,649	898
plus: depreciation/amortisation expenses for ROU assets (b)	1,516	1,654	1,497	1,000	1,000
less: lease principal repayments (b)	1,615	1,615	1,615	1,449	1,138
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Bill (No.1) 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.
- (b) Applies to leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,900	1,900	1,900	1,900	1,900
Trade and other receivables	41,370	40,994	41,097	41,097	41,097
Total financial assets	43,270	42,894	42,997	42,997	42,997
Non-financial assets					
Land and buildings	6,107	3,662	1,335	9,505	8,000
Property, plant and equipment	1,470	1,615	1,669	1,727	1,791
Intangibles	1,284	1,044	426	-	-
Other non-financial assets	1,856	1,753	1,650	1,650	1,650
Total non-financial assets	10,717	8,074	5,080	12,882	11,441
Total assets	53,987	50,968	48,077	55,879	54,438
LIABILITIES					
Payables					
Suppliers	9,069	9,069	9,069	9,069	9,069
Other payables	10,738	10,737	10,737	10,737	10,737
Total payables	19,807	19,806	19,806	19,806	19,806
Interest bearing liabilities					
Leases	3,571	1,956	341	8,892	7,754
Total interest bearing liabilities	3,571	1,956	341	8,892	7,754
Provisions					
Employee provisions	12,275	12,275	12,275	12,275	12,275
Other provisions	68	68	69	69	69
Total provisions	12,343	12,343	12,344	12,344	12,344
Total liabilities	35,721	34,105	32,491	41,042	39,904
Net assets	18,266	16,863	15,586	14,837	14,534
EQUITY*					
Parent entity interest					
Contributed equity	11,287	11,726	12,173	12,624	13,081
Reserves	1,621	1,621	1,621	1,621	1,621
Retained surplus (accumulated deficit)	5,358	3,516	1,792	592	(168)
Total parent entity interest	18,266	16,863	15,586	14,837	14,534
Total equity	18,266	16,863	15,586	14,837	14,534

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)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	5,358	1,621	11,287	18,266
Adjusted opening balance	5,358	1,621	11,287	18,266
Comprehensive income				
Surplus/(deficit) for the period	(1,842)	-	-	(1,842)
Total comprehensive income	(1,842)	-	-	(1,842)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	439	439
Sub-total transactions with owners	-	-	439	439
Estimated closing balance as at 30 June 2026	3,516	1,621	11,726	16,863
Closing balance attributable to the Australian Government	3,516	1,621	11,726	16,863

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	67,648	48,379	47,671	46,735	48,067
Sale of goods and rendering of services	31,300	31,584	31,641	31,641	31,641
Total cash received	98,948	79,963	79,312	78,376	79,708
Cash used					
Employees	63,000	51,308	52,365	54,374	56,255
Suppliers	33,734	26,441	25,213	22,102	21,894
Interest payments on lease liability	120	120	119	451	421
Total cash used	96,854	77,869	77,697	76,927	78,570
Net cash from/(used by) operating activities	2,094	2,094	1,615	1,449	1,138
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	1,508	918	447	451	457
Total cash used	1,508	918	447	451	457
Net cash from/(used by) investing activities	(1,508)	(918)	(447)	(451)	(457)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	1,029	439	447	451	457
Total cash received	1,029	439	447	451	457
Cash used					
Principal payments on lease liability	1,615	1,615	1,615	1,449	1,138
Total cash used	1,615	1,615	1,615	1,449	1,138
Net cash from/(used by) financing activities	(586)	(1,176)	(1,168)	(998)	(681)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,900	1,900	1,900	1,900	1,900
Cash and cash equivalents at the end of the reporting period	1,900	1,900	1,900	1,900	1,900

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	1,029	439	447	451	457
Total new capital appropriations	1,029	439	447	451	457
<i>Provided for:</i>					
Purchase of non-financial assets	1,029	439	447	451	457
Total items	1,029	439	447	451	457
PURCHASE OF NON-FINANCIAL ASSETS					
ASSETS					
Funded by capital appropriation - DCB (a)	1,029	439	447	451	457
Funded internally from departmental resources	479	479	-	-	-
TOTAL	1,508	918	447	451	457

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' departmental capital Budgets (DCBs).

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	5,694	2,270	3,198	11,162
Gross book value - ROU assets	12,616	-	-	12,616
Accumulated depreciation/ amortisation and impairment	(2,738)	(800)	(1,914)	(5,452)
Accumulated depreciation/amortisation and impairment - ROU assets	(9,465)	-	-	(9,465)
Opening net book balance	6,107	1,470	1,284	8,861
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	439	-	439
By purchase - appropriation ordinary annual services (b)	-	-	479	479
Total additions	-	439	479	918
Other movements				
Depreciation/amortisation expense	(791)	(293)	(719)	(1,803)
Depreciation/amortisation on ROU assets	(1,654)	-	-	(1,654)
Total other movements	(2,445)	(293)	(719)	(3,457)
As at 30 June 2026				
Gross book value	5,694	2,709	3,677	12,080
Gross book value - ROU assets	12,616	-	-	12,616
Accumulated depreciation/ amortisation and impairment	(3,529)	(1,093)	(2,633)	(7,255)
Accumulated depreciation/amortisation and impairment - ROU assets	(11,119)	-	-	(11,119)
Closing net book balance	3,662	1,616	1,044	6,322

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from capital appropriation.

(b) '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)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	4,633	4,706	4,815	4,877	4,989
Total expenses administered on behalf of Government	4,633	4,706	4,815	4,877	4,989
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Other revenue	3,530	3,495	3,495	3,495	3,495
Total non-taxation revenue	3,530	3,495	3,495	3,495	3,495
Total own-source revenue administered on behalf of Government	3,530	3,495	3,495	3,495	3,495
Total own-sourced income administered on behalf of Government	3,530	3,495	3,495	3,495	3,495
Net (cost of)/contribution by services	1,103	1,211	1,320	1,382	1,494
Total comprehensive income/(loss)	(1,103)	(1,211)	(1,320)	(1,382)	(1,494)

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)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other	3,530	3,495	3,495	3,495	3,495
Total cash received	3,530	3,495	3,495	3,495	3,495
Cash used					
Employees	4,633	4,706	4,815	4,877	4,989
Total cash used	4,633	4,706	4,815	4,877	4,989
Net cash from/(used by) operating activities	(1,103)	(1,211)	(1,320)	(1,382)	(1,494)
Net increase/(decrease) in cash held	(1,103)	(1,211)	(1,320)	(1,382)	(1,494)
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:					
- Appropriations	4,633	4,706	4,815	4,877	4,989
Total cash from Official Public Account	4,633	4,706	4,815	4,877	4,989
Cash to Official Public Account for:					
- Appropriations	(3,530)	(3,495)	(3,495)	(3,495)	(3,495)
Total cash to Official Public Account	(3,530)	(3,495)	(3,495)	(3,495)	(3,495)
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

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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

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Opening balance/cash reserves at 1 July	101,681	117,795
Funds from Government		
Annual appropriations - ordinary annual services (a)		
Outcome 1	11,885	11,144
Annual appropriations - other services (b)		
Equity injection	22,850	22,850
Total annual appropriations	34,735	33,994
Amounts received from related entities		
Amounts from portfolio department (c)	27,500	27,500
Total amounts received from related entities	27,500	27,500
Total funds from Government	62,235	61,494
Funds from other sources		
Interest	78,893	77,884
Sale of goods and rendering of services	107,411	97,711
Dividends	15,021	21,157
Rental income	16,556	16,578
Other	3,277	4,379
Total funds from other sources	221,158	217,709
Total net resourcing for IBA	385,074	396,998
	2024-25	2025-26
Average staffing level (number)	235	244

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) 2024-25 and Supply Bill (No.1) 2025-26.
- (b) Appropriation Bill (No. 2) 2024-25 and Supply Bill (No.2) 2025-26.
- (c) 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

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Receipt measures						
Closing the Gap – further investments	1.1					
Departmental receipt		-	1,998	2,241	2,344	2,452
Total		-	1,998	2,241	2,344	2,452
Total receipt measures						
Departmental receipt		-	1,998	2,241	2,344	2,452
Total		-	1,998	2,241	2,344	2,452
Payment measures						
Closing the Gap – further investments	1.1					
Departmental payment		-	880	-	-	-
Total		-	880	-	-	-
Savings from External Labour – further extension (a)	1.1					
Departmental payment		-	-	-	-	(166)
Total		-	-	-	-	(166)
Total Payment measures						
Departmental payment		-	880	-	-	(166)
Total		-	880	-	-	(166)

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.

(a) 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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Aboriginal and Torres strait islander Economic Participation and Wealth Creation					
Revenue from Government					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 2))	11,885	11,144	9,828	9,781	9,730
Expenses not requiring appropriation in the budget year	54,727	80,635	95,952	98,629	98,084
Revenues from industry sources					
Revenues from other independent sources	184,944	182,608	189,112	192,758	196,472
Total expenses for Program 1.1	251,556	274,387	294,892	301,168	304,286
	2022-23	2024-25			
Average staffing level (number)	235	244			

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		
<p>This program contributes to Outcome 1 through IBA's ability to:</p> <ul style="list-style-type: none"> • 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. <p>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.</p>		
Key activities	<p>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:</p> <ul style="list-style-type: none"> • 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
	2. 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		
<p>This program contributes to Outcome 1 through IBA's ability to:</p> <ul style="list-style-type: none"> • 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. <p>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.</p>		
Current Year 2024–25	3. 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
	4. 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
	2. 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
	3. 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
	4. Reported levels of Aboriginal and Torres Strait Islander financial wellbeing	>45 out of 100
	5. Reported levels of positive impact of IBA's activities by Aboriginal and Torres Strait Islander people	Impact report published
	7. Total proportion of Aboriginal and Torres Strait Islander first home buyers	80%
	8. 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		
<p>This program contributes to Outcome 1 through IBA's ability to:</p> <ul style="list-style-type: none"> • 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. <p>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.</p>		
Budget Year 2025–26	9. 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)
	2. 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)
	3. 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)
	4. Reported levels of Aboriginal and Torres Strait Islander financial wellbeing	As per 2025-26
	5. Reported levels of positive impact of IBA's activities by Aboriginal and Torres Strait Islander people	As per 2025-26
	7. Total proportion of Aboriginal and Torres Strait Islander first home buyers	As per 2025-26
	8. Average conversion rate of demand into a home, business or investment outcome.	As per 2025-26
	9. 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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	57,787	58,998	61,152	61,282	61,594
Suppliers	121,181	112,899	116,794	119,987	123,116
Grants	7,877	9,064	8,357	8,607	8,865
Depreciation and amortisation	9,239	9,130	9,041	9,019	9,043
Finance costs	51,748	78,335	93,589	96,222	95,629
Impairment loss on financial instruments	2,979	2,300	2,363	2,407	2,455
Other expenses	745	3,661	3,596	3,644	3,584
Total expenses	251,556	274,387	294,892	301,168	304,286
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	107,258	101,070	103,960	106,855	109,837
Interest	78,893	77,884	79,118	80,461	81,276
Dividends	15,021	21,157	21,397	21,387	21,387
Rental income	20,839	19,254	19,843	20,567	21,313
Unwinding concessional loan discount	58,300	53,300	54,710	56,262	57,827
Other	27,500	28,579	28,606	28,606	28,606
Total own-source revenue	307,811	301,244	307,634	314,138	320,246
Gains					
Other	556	-	-	-	-
Total gains	556	-	-	-	-
Total own-source income	308,367	301,244	307,634	314,138	320,246
Net (cost of)/contribution by services	56,811	26,857	12,742	12,970	15,960
Revenue from Government	11,885	11,144	9,828	9,781	9,730
Total comprehensive income/(loss) before tax	68,696	38,001	22,570	22,751	25,690
Total comprehensive income/(loss) after tax	68,696	38,001	22,570	22,751	25,690
Total comprehensive income/(loss) attributable to non-controlling interest	12,365	6,840	4,063	4,095	4,624
Total comprehensive income/(loss) attributable to the Australian Government	56,331	31,161	18,507	18,656	21,066

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	68,696	38,001	22,570	22,751	25,690
plus: depreciation/amortisation	1,894	1,883	1,846	1,844	1,844
less: lease principal repayments (a)	3,078	3,035	2,584	2,045	1,932
Net Cash Operating Surplus/ (Deficit)	67,512	36,849	21,832	22,550	25,602

Prepared on Australian Accounting Standards basis.

(a) Applies leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	117,795	121,485	117,529	118,510	119,545
Trade and other receivables	1,224,964	1,420,261	1,492,481	1,567,078	1,643,754
Investments accounted for under the equity method	4,970	4,970	4,970	4,970	4,970
Other investments	727,448	611,125	610,270	596,472	580,034
Total financial assets	2,075,177	2,157,841	2,225,250	2,287,030	2,348,303
Non-financial assets					
Land and buildings	50,736	48,448	44,350	45,301	44,894
Property, plant and equipment	28,322	27,779	27,684	27,660	27,913
Investment property	199,329	199,329	199,329	199,329	199,329
Intangibles	12,598	10,149	8,932	9,131	8,702
Inventories	3,341	3,341	3,341	3,341	3,341
Tax assets	706	706	706	706	706
Other non-financial assets	2,955	2,955	2,955	2,955	2,955
Total non-financial assets	297,987	292,707	287,297	288,423	287,840
Total assets	2,373,164	2,450,548	2,512,547	2,575,453	2,636,143
LIABILITIES					
Payables					
Suppliers	13,408	13,778	13,909	13,884	13,849
Tax liability	1,063	1,063	1,063	1,063	1,063
Other payables	17,505	17,898	18,302	18,302	18,302
Total payables	31,976	32,739	33,274	33,249	33,214
Interest bearing liabilities					
Loans	44,500	44,500	44,500	44,500	44,500
Leases	2,495	1,512	1,282	3,587	5,737
Total interest bearing liabilities	46,995	46,012	45,782	48,087	50,237
Provisions					
Employee provisions	10,559	10,865	10,981	10,949	10,908
Other provisions	7,529	8,976	10,134	10,191	10,267
Total provisions	18,088	19,841	21,115	21,140	21,175
Total liabilities	97,059	98,592	100,171	102,476	104,626
Net assets	2,276,105	2,351,956	2,412,376	2,472,977	2,531,517
EQUITY*					
Parent entity interest					
Contributed equity	1,347,662	1,379,835	1,412,007	1,444,180	1,472,102
Reserves	3,217	3,217	3,217	3,217	3,217
Retained surplus (accumulated deficit)	644,983	676,144	694,651	713,307	734,373
Total parent entity interest	1,995,862	2,059,195	2,109,875	2,160,704	2,209,692
Attributed to non-controlling interest					
Contributed equity	237,823	243,500	249,178	254,855	259,783
Reserves	1,251	1,251	1,251	1,251	1,251
Retained surplus (accumulated deficit)	41,169	48,009	52,072	56,167	60,791
Total non-controlling interest	280,243	292,761	302,501	312,273	321,825
Total equity	2,276,105	2,351,956	2,412,376	2,472,977	2,531,517

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)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	686,152	4,468	1,585,485	2,276,105
Adjusted opening balance	686,152	4,468	1,585,485	2,276,105
Comprehensive income				
Other comprehensive income				
Surplus/(deficit) for the period	38,001	-	-	38,001
Total comprehensive income	38,001	-	-	38,001
of which:				
Attributable to the Australian Government	31,161	-	-	31,161
Attributable to non-controlling interest	6,840	-	-	6,840
Contributions by owners				
Equity injection - Appropriation	-	-	22,850	22,850
Other	-	-	15,000	15,000
Sub-total transactions with owners	38,001	-	37,850	75,851
Estimated closing balance as at 30 June 2026	724,153	4,468	1,623,335	2,351,956
Less: non-controlling interests	48,009	1,251	243,500	292,761
Closing balance attributable to the Australian Government	676,144	3,217	1,379,835	2,059,195

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	11,885	11,144	9,828	9,781	9,730
Receipts from Government	27,500	27,500	27,500	27,500	27,500
Sale of goods and rendering of services	107,411	97,711	103,960	106,855	109,837
Interest	78,893	77,884	79,118	80,461	81,276
Dividends	15,021	21,157	21,397	21,387	21,387
Other	19,833	20,957	21,353	21,673	22,419
Total cash received	260,543	256,353	263,156	267,657	272,149
Cash used					
Employees	59,441	58,692	61,036	61,314	61,635
Suppliers	120,272	112,325	116,663	120,012	123,151
Borrowing costs	2,582	2,704	2,519	2,519	2,465
Interest payments on lease liability	330	238	242	248	242
Other	10,583	11,280	10,830	12,194	12,373
Total cash used	193,208	185,239	191,290	196,287	199,866
Net cash from/(used by) operating activities	67,335	71,114	71,866	71,370	72,283
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of financial instruments	60,214	124,725	80,342	82,581	81,528
Other - loans repayments	341,740	260,482	272,351	277,498	278,614
Total cash received	401,954	385,207	352,693	360,079	360,142
Cash used					
Purchase of property, plant and equipment and intangibles	1,185	5,735	1,242	5,795	4,378
Purchase of financial instruments	32,536	4,463	79,487	68,783	65,090
Other - loans & advances	446,161	477,248	383,052	391,695	392,840
Total cash used	479,882	487,446	463,781	466,273	462,308
Net cash from/(used by) investing activities	(77,928)	(102,239)	(111,088)	(106,194)	(102,166)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	22,850	22,850	22,850	22,850	22,850
Other	15,000	15,000	15,000	15,000	10,000
Total cash received	37,850	37,850	37,850	37,850	32,850
Cash used					
Repayments of borrowings					
Principal payments on lease liability	3,078	3,035	2,584	2,045	1,932
Dividends paid	8,065	-	-	-	-
Total cash used	11,143	3,035	2,584	2,045	1,932
Net cash from/(used by) financing activities	26,707	34,815	35,266	35,805	30,918
Net increase/(decrease) in cash held	16,114	3,690	(3,956)	981	1,035
Cash and cash equivalents at the beginning of the reporting period	101,681	117,795	121,485	117,529	118,510
Cash and cash equivalents at the end of the reporting period	117,795	121,485	117,529	118,510	119,545

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	22,850	22,850	22,850	22,850	22,850
Total new capital appropriations	22,850	22,850	22,850	22,850	22,850
<i>Provided for:</i>					
IBA's IHOP	22,850	22,850	22,850	22,850	22,850
Total items	22,850	22,850	22,850	22,850	22,850
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources (a)	1,185	5,735	1,242	1,445	2,228
TOTAL	1,185	5,735	1,242	1,445	2,228
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,185	7,787	1,242	1,445	2,228
less: ROU Addition	-	(2,052)		(4,350)	(2,150)
Total cash used to acquire assets	1,185	5,735	1,242	1,445	2,228

Prepared on Australian Accounting Standards basis.

(a) 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)

	Buildings	Other property, plant and equipment	Investment property	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025					
Gross book value	59,765	40,991	199,329	24,533	324,618
Gross book value - ROU assets	15,554	-	-	-	15,554
Accumulated depreciation/ amortisation and impairment	(17,683)	(12,669)	-	(11,935)	(42,287)
Accumulated depreciation/amortisation and impairment - ROU assets	(6,900)	-	-	-	(6,900)
Opening net book balance	50,736	28,322	199,329	12,598	290,985
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - other	1,884	3,300	-	551	5,735
By purchase - other - ROU assets	2,052	-	-	-	2,052
Total additions	3,936	3,300	-	551	7,787
Other movements					
Depreciation/amortisation expense	(404)	(3,843)	-	(3,000)	(7,247)
Depreciation/amortisation on ROU assets	(1,883)	-	-	-	(1,883)
Disposals					-
From disposal of entities or operations (including restructuring)	(3,937)	-	-	-	(3,937)
Total other movements	(6,224)	(3,843)	-	(3,000)	(13,067)
As at 30 June 2026					
Gross book value	57,712	44,291	199,329	25,084	326,416
Gross book value - ROU assets	17,606	-	-	-	17,606
Accumulated depreciation/ amortisation and impairment	(18,087)	(16,512)	-	(14,935)	(49,534)
Accumulated depreciation/amortisation and impairment - ROU assets	(8,783)	-	-	-	(8,783)
Closing net book balance	48,448	27,779	199,329	10,149	285,705

Prepared on Australian Accounting Standards basis.

Indigenous Land and Sea Corporation

**Entity resources and planned
performance**

Indigenous Land and Sea Corporation

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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 Reconciliation Action Plan 2024-2026.
- Implement and report on the performance 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, an expectation 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

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Opening balance/cash reserves at 1 July	64,881	53,385
Funds from Government		
Annual appropriations - ordinary annual services (a)		
Outcome 1	10,087	10,256
Total annual appropriations	10,087	10,256
Special accounts (b)		
Indigenous Land and Sea Corporation Special Funding Account	64,863	66,596
Total special accounts	64,863	66,596
Amounts received from related entities		
Amounts from other entities (c)	1,240	1,240
Total amounts received from related entities	1,240	1,240
Total funds from Government	76,190	78,092
Funds from other sources		
Interest	4,500	4,600
Sale of goods and services	5,223	6,270
Other	3,913	2,473
Total funds from other sources	13,636	13,343
Total net resourcing for Indigenous Land and Sea Corporation	154,707	144,820
	2024-25	2025-26
Average staffing level (number)	167	167

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 (No. 1) 2025-26.

(b) 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.

(c) 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

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Savings from External Labour - further extension (a)	1.1					
Departmental payment		-	-	-	-	(68)
Total		-	-	-	-	(68)
Total payment measures						
Departmental payment		-	-	-	-	(68)
Total		-	-	-	-	(68)

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

(a) The measure titled '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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Indigenous Land and Sea Corporation					
Revenue from Government					
Ordinary annual services (Appropriation (Bill No. 1) and Supply Bill (No. 1))	10,087	10,256	10,496	10,639	10,796
Special accounts					
Indigenous Land and Sea Corporation Special Funding Account	64,863	66,596	68,701	70,392	72,095
Revenues from other independent sources	22,972	22,346	21,515	21,977	20,962
Total expenses for Program 1.1	97,922	99,198	100,712	103,008	103,853
	2024-25	2025-26			
Average staffing level (number)	167	167			

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)	<ul style="list-style-type: none"> 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	<i>On Track</i>
	Deliverable 2 Interests granted	<i>On Track</i>
	Deliverable 3 Number of active acquisition and management projects	<i>On Track</i>
	KPI 1 - Indigenous employment	
	A. Number of Indigenous staff directly employed across the ILSC Group	On Track
	B. Number of Indigenous employment outcomes enabled by ILSC funded projects active in financial year	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	<p>KPI 2 - Indigenous training</p> <p>A. Number of Indigenous trainees hosted/employed across the ILSC Group</p> <p>B. Number of Indigenous training completions enabled by ILSC funded projects active in financial year</p> <p>KPI 3 - Indigenous business development</p> <p>Number of Indigenous enterprises assisted by ILSC Group projects</p> <p>KPI 4 - Protection of Indigenous culture, heritage and the environment</p> <p>Proportion of ILSC Group projects commenced in the reporting period that maintained or protected Indigenous culture, heritage and/or the environment</p> <p>KPI 5 - Collaboration</p> <p>Proportion of ILSC Group projects commenced in the reporting period that that involved contributions from third parties (beyond immediate beneficiary group)</p> <p>KPI 6 - ILSC Group contribution to the Indigenous Estate</p>	<p>On Track</p> <p>On Track</p> <p><i>On Track</i></p> <p><i>On Track</i></p> <p><i>On Track</i></p> <p>On Track</p>
Year	Performance measures (b)	Planned Performance Results
Budget Year 2025-26	<p>Deliverable 1</p> <p>Interests in land and water/waters Acquired</p> <p>Deliverable 2</p> <p>Interests granted</p> <p>Deliverable 3</p> <p>Number of active acquisition and management projects</p>	<p>5</p> <p>10</p> <p>120</p>

Program 1.1 The objective of this program is to acquire and manage Indigenous land and water-related interests.		
Budget Year 2025 26	<p>KPI 1 - Indigenous employment</p> <p>A. Number of Indigenous staff directly employed across the ILSC Group 400</p> <p>B. Number of Indigenous employment outcomes enabled by ILSC funded projects active in financial year 500</p> <p>KPI 2 - Indigenous training</p> <p>A. Number of Indigenous trainees hosted/employed across the ILSC Group 150</p> <p>B. Number of Indigenous training completions enabled by ILSC funded projects active in financial year 1000</p> <p>KPI 3 - Indigenous business development</p> <p>Number of Indigenous enterprises assisted by ILSC Group projects 50</p> <p>KPI 4 - Protection of Indigenous culture, heritage and the environment</p> <p>Proportion of ILSC Group projects commenced in the reporting period that maintained or protected Indigenous culture, heritage and/or the environment 50%</p> <p>KPI 5 - Collaboration</p> <p>Proportion of ILSC Group projects commenced in the reporting period that that involved contributions from third parties (beyond immediate beneficiary group) 60%</p> <p>KPI 6 - ILSC Group contribution to the Indigenous Estate</p> <p>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:</p> <ul style="list-style-type: none"> Engagement across the Indigenous Estate \$ Leveraged into country <p>Non-beneficiary partners in projects</p>	
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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	26,600	26,950	27,100	27,845	28,750
Suppliers	67,752	68,898	70,862	72,663	73,203
Depreciation and amortisation	3,570	3,350	2,750	2,500	1,900
Total expenses	97,922	99,198	100,712	103,008	103,853
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	6,230	6,000	5,600	5,300	5,100
Interest	14,300	13,400	12,500	12,600	12,300
Indigenous Land and Sea Corporation Special Funding Account	64,863	66,596	68,701	70,392	72,095
Other	4,146	3,983	3,734	4,584	3,661
Total own-source revenue	89,539	89,979	90,535	92,876	93,156
Total own-source income	89,539	89,979	90,535	92,876	93,156
Net (cost of)/contribution by services	(8,383)	(9,219)	(10,177)	(10,132)	(10,697)
Revenue from Government	10,087	10,256	10,496	10,639	10,796
Surplus/(deficit) attributable to the Australian Government	1,704	1,037	319	507	99
Total comprehensive income/(loss)	1,704	1,037	319	507	99
Total comprehensive income/(loss) - as per statement of Comprehensive Income	1,704	1,037	319	507	99
Net Cash Operating Surplus/ (Deficit)	1,704	1,037	319	507	99

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	53,385	53,622	53,841	54,048	59,486
Trade and other receivables	349,718	350,448	350,498	350,648	350,299
Investments accounted for under the equity method	49	49	49	49	49
Other investments	16,000	16,000	16,000	16,000	15,000
Total financial assets	419,152	420,119	420,388	420,745	424,834
Non-financial assets					
Land and buildings	2,578	778	418	836	586
Property, plant and equipment	33,166	33,116	30,726	27,808	26,158
Biological Assets	3,814	3,814	3,814	3,814	3,814
Intangibles	5,001	5,001	5,001	5,001	5,001
Inventories	164,502	164,502	164,502	164,502	164,502
Other non-financial assets	729	626	312	197	322
Total non-financial assets	209,790	207,837	204,773	202,158	200,383
Total assets	628,942	627,956	625,161	622,903	625,217
LIABILITIES					
Payables					
Suppliers	11,204	10,181	8,067	6,302	8,502
Other payables	635	635	635	635	635
Total payables	11,839	10,816	8,702	6,937	9,137
Interest bearing liabilities					
Leases	3,976	2,976	1,976	976	476
Total interest bearing liabilities	3,976	2,976	1,976	976	476
Provisions					
Employee provisions	4,606	4,606	4,606	4,606	5,121
Other provisions	167,018	167,018	167,018	167,018	167,018
Total provisions	171,624	171,624	171,624	171,624	172,139
Total liabilities	187,439	185,416	182,302	179,537	181,752
Net assets	441,503	442,540	442,859	443,366	443,465
EQUITY*					
Parent entity interest					
Reserves	11,074	11,074	11,074	11,074	11,074
Retained surplus (accumulated deficit)	430,429	431,466	431,785	432,292	432,391
Total parent entity interest	441,503	442,540	442,859	443,366	443,465
Total equity	441,503	442,540	442,859	443,366	443,465

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)**

	Retained earnings	Asset revaluation reserve	Total equity
	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025			
Balance carried forward from previous period	430,429	11,074	441,503
Adjusted opening balance	430,429	11,074	441,503
Comprehensive income			
Surplus/(deficit) for the period	1,037	-	1,037
Total comprehensive income	1,037	-	1,037
Estimated closing balance as at 30 June 2026	431,466	11,074	442,540
Closing balance attributable to the Australian Government	431,466	11,074	442,540

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	10,087	10,256	10,496	10,639	10,796
Receipts from Government	1,240	1,240	1,297	1,300	1,661
Indigenous Land and Sea Corporation					
Special Funding Account	64,863	66,596	68,701	70,392	72,095
Sale of goods and rendering of services	5,223	6,270	5,550	5,150	5,238
Interest	4,500	4,600	4,700	4,800	4,444
Other	2,906	2,846	2,751	3,399	1,949
Total cash received	88,819	91,808	93,495	95,680	96,183
Cash used					
Employees	26,600	26,950	27,100	27,845	28,235
Suppliers	67,252	69,921	72,976	74,428	70,777
Other	63	-	-	-	225
Total cash used	93,915	96,871	100,076	102,273	99,237
Net cash from/(used by) operating activities	(5,096)	(5,063)	(6,581)	(6,593)	(3,054)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	-	7,800	7,800	7,800	8,992
Total cash received	-	7,800	7,800	7,800	8,992
Cash used					
Purchase of property, plant and equipment and intangibles	1,500	1,500	-	-	-
Advances and loans made	3,900	-	-	-	-
Total cash used	5,400	1,500	-	-	-
Net cash from/(used by) investing activities	(5,400)	6,300	7,800	7,800	8,992
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	1,000	1,000	1,000	1,000	500
Total cash used	1,000	1,000	1,000	1,000	500
Net cash from/(used by) financing activities	(1,000)	(1,000)	(1,000)	(1,000)	(500)
Net increase/(decrease) in cash held	(11,496)	237	219	207	5,438
Cash and cash equivalents at the beginning of the reporting period	64,881	53,385	53,622	53,841	54,048
Cash and cash equivalents at the end of the reporting period	53,385	53,622	53,841	54,048	59,486

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources (a)	1,500	1,500	-	-	-
TOTAL	1,500	1,500	-	-	-
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases					
less: additions by creditors / borrowings	1,500	1,500	-	-	-
Total cash used to acquire assets	1,500	1,500	-	-	-

Prepared on Australian Accounting Standards basis.

(a) 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)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Other	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025						
Gross book value	-	-	34,789	4,820	5,001	44,610
Gross book value - ROU assets	1,844	7,028	-	-	-	8,872
Accumulated depreciation/ amortisation and impairment	-	-	(1,623)	(1,006)	-	(2,629)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,290)	(5,004)	-	-	-	(6,294)
Opening net book balance	554	2,024	33,166	3,814	5,001	44,559
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - other	-	-	1,500	-	-	1,500
Total additions	-	-	1,500	-	-	1,500
Other movements						
Depreciation/amortisation expense	-	-	(1,550)	-	-	(1,550)
Depreciation/amortisation on ROU assets	(554)	(1,246)	-	-	-	(1,800)
Total other movements	(554)	(1,246)	(1,550)	-	-	(3,350)
As at 30 June 2026						
Gross book value	-	-	36,289	4,820	5,001	46,110
Gross book value - ROU assets	1,844	7,028	-	-	-	8,872
Accumulated depreciation/ amortisation and impairment	-	-	(3,173)	(1,006)	-	(4,179)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,844)	(6,250)	-	-	-	(8,094)
Closing net book balance	-	778	33,116	3,814	5,001	42,709

Prepared on Australian Accounting Standards basis.

National Indigenous Australians Agency

Entity resources and planned performance

National Indigenous Australians Agency

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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

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)(c)	119,060	119,060
Departmental appropriation (d)	353,899	317,918
s74 External Revenue (e)	14,419	14,061
Departmental capital budget (f)	8,920	9,024
Annual appropriations - other services		
- non-operating		
Prior year appropriations available (c)	2,735	2,735
Equity injection (g)	2,101	2,101
<i>Total departmental annual appropriations</i>	<i>501,134</i>	<i>464,899</i>
Total departmental resourcing	501,134	464,899
Administered		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)(c)	521,729	521,729
Outcome 1	2,140,799	2,163,367
Annual appropriations - other services -		
specific payments to States, ACT, NT and local government (g)		
Outcome 1 (h)	7,529	5,720
<i>Total administered annual appropriations</i>	<i>2,670,057</i>	<i>2,690,816</i>
<i>Total administered special appropriations</i>	<i>84,276</i>	<i>1,260</i>
Special accounts (i)		
Opening balance	153,256	94,046
Appropriation receipts	-	-
Statutory credit of royalty equivalent receipts	223,835	224,000
Non-appropriation receipts	663,210	1,196,391
<i>Total special account receipts</i>	<i>1,040,301</i>	<i>1,514,437</i>
Total administered resourcing	3,794,634	4,206,513
Total resourcing for NIAA	4,295,768	4,671,412
	2024-25	2025-26
Average staffing level (number)	1,413	1,520

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.

- (a) Appropriation Bill (No.1) 2025-26 and Supply Bill (No.1) 2025-26.
- (b) Represents unspent appropriations available from prior years.
- (c) 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).
- (d) Excludes departmental capital budget (DCB).
- (e) Estimated external revenue receipts under section 74 of the PGPA Act.
- (f) 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'.
- (g) Appropriation Bill (No.2) 2025-26 and Supply Bill (No.2) 2025-26.
- (h) 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-ntai-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.

- (i) 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

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Closing the Gap -						
further investments	1.1, 1.2, 1.3,					
Administered payment	1.4 & 1.5	(77,982)	65,734	83,051	(11,172)	(81,384)
Departmental payment	1.7	(13,351)	879	11,882	10,110	1,794
Total		(91,333)	66,613	94,933	(1,062)	(79,590)
NT Remote Aboriginal Investment						
Future Arrangements						
Administered payment	1.5	-	-	-	-	-
Departmental payment	1.7	-	-	-	-	-
Total		-	-	-	-	-
Prevent Child Sexual Abuse -						
Extension (a)						
Administered payment	1.3	-	1,664	-	-	-
Departmental payment	1.7	-	357	-	-	-
Total		-	2,021	-	-	-
Savings on External Labour -						
further extension (b)						
Departmental payment	1.7	-	-	-	-	(2,972)
Total		-	-	-	-	(2,972)
Total payment measures						
Administered Payment		(77,982)	67,398	83,051	(11,172)	(81,384)
Departmental Payment		(13,351)	1,236	11,882	10,110	(1,178)
Total		(91,333)	68,634	94,933	(1,062)	(82,562)

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

- (a) The 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.
- (b) 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
<p>Programs</p> <ul style="list-style-type: none"> – Program 1.1 – Attorney-General's Department Operating Expenses – Legal Services and Families – Program 1.4 – Justice Services – Program 1.6 – Criminal Justice
<p>Contribution to Outcome 1 made by linked programs</p> <p>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:</p> <ul style="list-style-type: none"> • 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 <ul style="list-style-type: none">– Program 1.2 – Sustainable Management - Natural Resources– Program 2.1 – Biosecurity and Export Services
<p>Contribution to Outcome 1 made by linked programs</p> <p>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.</p>

Department of Climate Change, Energy, the Environment and Water
Program <ul style="list-style-type: none">– Program 2.1 – Conserve, protect and sustainably manage Australia’s natural environment through a nature positive approach
<p>Contribution to Outcome 1 made by linked program</p> <p>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 Heritage Trust.</p>

Department of Employment and Workplace Relations
Program <ul style="list-style-type: none">– Program 1 – Employment Services
<p>Contribution to Outcome 1 made by linked program</p> <p>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.</p>

Department of Education
Program
– Program 1.1 – Support for the Child Care System
<p>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.</p> <p>The Community Child Care Fund (CCCCF) 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.</p> <p>The Community Child Care Fund Restricted (CCCCFR) 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</p>

<p>Department of Education</p> <p>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.</p> <p>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.</p> <p>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.</p>
<p>Program</p> <p>Program 1.2 – Child Care Subsidy</p>
<p>Contribution to Outcome 1 made by linked program</p> <p>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.</p> <p>Families with mutual obligations requirements aligned to remote employment services may receive an activity test exemption or potentially be eligible for the Additional Child Care Subsidy (transition to work).</p>

<p>Program</p> <p>Program 2.1 – Commonwealth Grant Scheme</p>
<p>Contribution to Outcome 1 made by linked program</p> <p>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.</p>
<p>Program</p> <p>– Program 2.3 – Higher Education Support</p>
<p>Contribution to Outcome 1 made by linked program</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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</p>

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 underserved 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 <ul style="list-style-type: none">– 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
<p>Contribution to Outcome 1 made by linked programs</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>DSS contributes to the IAS by supporting eligible First Nations peoples with disability or who are caring for others.</p> <p>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.</p> <p>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.</p>

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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

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(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

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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

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<p>Strategy, Target 4 of the Implementation Plan and will also contribute to Priority Reform Two of Closing the Gap.</p> <p>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.</p> <p>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.</p> <p>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.</p>
Services Australia
Programs <ul style="list-style-type: none">– Program 1.1 – Strategy and Corporate Enabling– Program 1.2 – Customer Service Delivery– Program 1.3 – Technology and Transformation
<p>Contribution to Outcome 1 made by linked programs</p> <p>Payments and services under the IAS are delivered by Services Australia under a number of First Nations specific and mainstream programs.</p>

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Jobs, Land and the Economy					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	1,111,531	1,143,532	1,184,298	1,288,350	1,145,888
Total annual administered expenses	1,111,531	1,143,532	1,184,298	1,288,350	1,145,888
Special appropriations					
Aboriginal Land Rights (Northern Territory (Act) 1976 - Ranger Agreement)	1,180	1,250	1,287	1,326	1,365
Public Governance, Performance and Accountability Act 2013, s.77	10	10	10	10	10
Total special appropriation expenses	1,190	1,260	1,297	1,336	1,375
Aboriginals and Torres Strait Islander Corporations Unclaimed Money Account	12	12	12	12	12
Aboriginals Benefit Account	436,513	427,008	397,109	292,381	293,447
Indigenous Land and Sea Corporation (a) Funding Special Account	64,863	66,596	68,701	70,392	72,095
Total special account expenses	501,388	493,616	465,822	362,785	365,554
Expenses not requiring appropriation in the Budget year (b)	126	131	130	128	129
Administered total	1,614,235	1,638,539	1,651,547	1,652,599	1,512,946
Total expenses for program 1.1	1,614,235	1,638,539	1,651,547	1,652,599	1,512,946
Program 1.2: Children and Schooling					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	317,348	339,758	305,326	282,726	279,730
Other services (Appropriation Bill No. 2) (c)	7,529	5,720	5,400	5,400	5,470
Total annual administered expenses	324,877	345,478	310,726	288,126	285,200
Special appropriations					
Higher Education Support Act 2003	83,086	-	-	-	-
Total special appropriation expenses	83,086	-	-	-	-
Expenses not requiring appropriation in the Budget year (b)	33	33	33	33	33
Administered total	407,996	345,511	310,759	288,159	285,233
Total expenses for program 1.2	407,996	345,511	310,759	288,159	285,233

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.3: Safety and Wellbeing					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	475,382	477,511	410,372	333,470	309,302
Total annual administered expenses	475,382	477,511	410,372	333,470	309,302
Administered total	475,382	477,511	410,372	333,470	309,302
Total expenses for program 1.3	475,382	477,511	410,372	333,470	309,302
Program 1.4: Culture and Capability					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	62,423	86,650	81,180	78,524	60,128
Total annual administered expenses	62,423	86,650	81,180	78,524	60,128
Special accounts					
Services for Other Entities and Trust Moneys	828	787	700	700	700
Total special account expenses	828	787	700	700	700
Expenses not requiring appropriation in the Budget year (b)	261	261	261	261	261
<i>less expenses made from appropriations credited to special accounts</i>	<i>(400)</i>	-	-	-	-
Administered total	63,112	87,698	82,141	79,485	61,089
Total expenses for program 1.4	63,112	87,698	82,141	79,485	61,089
Program 1.5: Remote Australia Strategies					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	73,406	104,702	57,277	75,720	62,493
Total annual administered expenses	73,406	104,702	57,277	75,720	62,493
Special accounts					
Indigenous Remote Service Delivery Special Account	32,131	39,345	28,844	3,002	-
Total special account expenses	32,131	39,345	28,844	3,002	-
Expenses not requiring appropriation in the Budget year (b)	-	-	-	-	-
Administered total	105,537	144,047	86,121	78,722	62,493
Total expenses for program 1.5	105,537	144,047	86,121	78,722	62,493

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.6: Evaluation and Research					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	10,993	11,214	11,460	11,668	11,924
Total annual administered expenses	10,993	11,214	11,460	11,668	11,924
Special accounts					
Services for Other Entities and Trust Moneys	50	-	-	-	-
Total special account expenses	50	-	-	-	-
Administered total	11,043	11,214	11,460	11,668	11,924
Total expenses for program 1.6	11,043	11,214	11,460	11,668	11,924
Program 1.7: Program Support					
Departmental expenses					
Departmental appropriation (d)	340,548	317,918	310,871	294,447	281,380
s74 External Revenue (e)	14,784	15,003	15,231	15,469	15,719
Expenses not requiring appropriation in the Budget year (b)	20,069	20,144	20,144	20,091	20,116
Departmental total	375,401	353,065	346,246	330,007	317,215
Total expenses for program 1.7	375,401	353,065	346,246	330,007	317,215
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	2,051,083	2,163,367	2,049,913	2,070,458	1,869,465
Other services (Appropriation Bill No. 2) (c)	7,529	5,720	5,400	5,400	5,470
Special appropriations	84,276	1,260	1,297	1,336	1,375
Special accounts	534,397	533,748	495,366	366,487	366,254
Expenses not requiring appropriation in the Budget year (b)	420	425	424	422	423
<i>less expenses made from appropriations credited to special accounts</i>	<i>(400)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Administered total	2,677,305	2,704,520	2,552,400	2,444,103	2,242,987
Departmental expenses (d)					
Departmental appropriation	340,548	317,918	310,871	294,447	281,380
s74 External Revenue (e)	14,784	15,003	15,231	15,469	15,719
Expenses not requiring appropriation in the Budget year (b)	20,069	20,144	20,144	20,091	20,116
Departmental total	375,401	353,065	346,246	330,007	317,215
Total expenses for Outcome 1	3,052,706	3,057,585	2,898,646	2,774,110	2,560,202
Average staffing level (number)	1,413	1,520			

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

- (a) 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.
- (b) 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.

- (c) 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.
- (d) 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.

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 Portion of CDP participants that achieve a 26-week employment outcome (c) Percentage of applications under the Remote Jobs and Economic Development Program that are processed within 90 days Total number of jobs funded under the Remote Jobs and Economic Development Program	90% Year-end forecast: On track 4% or higher Year-end forecast: <i>Substantially on track</i> 80% Year-end forecast: <i>In progress (d)</i> 930 jobs in 2024-25 Year-end forecast: <i>In progress (d)</i>
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 Percentage of applications under the Remote Jobs and Economic Development Program that are processed within 90 days Total number of jobs funded under the Remote Jobs and Economic Development Program	90% Year-on-year increase 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		

(a) Key activities as published in the 2024–25 Corporate Plan.

(b) NIAA's final performance results for 2024–25 will be reported in the Annual Performance Statements in the 2024–25 Annual Report.

(c) This measure will cease at the end of the 2025–26 as the CDP program ends on 31 October 2025.

(d) Data is not yet available to inform year-end forecast.

(e) 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.

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% <i>Year-end forecast: On track</i>
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		

(a) Key activities as published in the 2024–25 Corporate Plan.

(b) 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.

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% <i>Year-end forecast: On track</i>
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		

- (a) Key activities as published in the 2024–25 Corporate Plan.
 (b) Details of the NIAA's performance results for 2024–25 will be reported in the Annual Performance Statements in the 2024–25 Annual Report.

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% <i>Year-end forecast: On track</i>
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		

- (a) Key activities as published in the 2024–25 Corporate Plan.
 (b) 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.

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% <i>Year-end forecast: On track</i>
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		

(a) Key activities as published in the 2024–25 Corporate Plan.

(b) 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.

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. <i>Year-end forecast: On track</i>
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		

(a) Key activities as published in the 2024–25 Corporate Plan.

(b) 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.

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	<p>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</p> <p>The extent to which the NIAA contributes to effective implementation of the Australian Government's Indigenous Procurement Policy (IPP) across the APS.</p> <p>Proportion of Empowered Community regions that demonstrate progress in the development or implementation of Local Partnership Agreements</p> <p>The number of effective partnerships the NIAA is a party to</p>	<p>Coordinates and delivers a Commonwealth Closing the Gap Annual Report and updates to the Commonwealth Implementation Plan within the reporting period <i>Year-end forecast: On track</i></p> <p>Coordinates whole-of-government implementation of the National Agreement on Closing the Gap. <i>Year-end forecast: In progress (c)</i></p> <p>Milestones in implementing the Priority Reform actions have been achieved (where applicable). <i>Year-end forecast: In progress (c)</i></p> <p>The NIAA's stewardship, advice, engagement and guidance on the IPP policy and reporting system across the APS are effective. <i>Year-end forecast: In progress (c)</i></p> <p>Portfolios achieve their annual targets, as set out in the IPP. <i>Year-end forecast: In progress (c)</i></p> <p>100% of existing Empowered Community regions have refreshed Local Partnership Agreements in place by 30 June 2025. <i>Year-end forecast: Substantially on track</i></p> <p>Develop a register that provides a baseline data set of partnerships. <i>Year-end forecast: On track</i></p>
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	<p>Coordinates and delivers a Commonwealth Closing the Gap Annual Report and updates to the Commonwealth Implementation Plan within the reporting period</p> <p>Coordinates whole-of-government implementation of the National Agreement on Closing the Gap.</p> <p>Milestones in implementing the Priority Reform actions have been achieved (where applicable).</p> <p>The NIAA's stewardship, advice, engagement and guidance on the IPP policy and reporting system across the APS are effective.</p>

Program 1.7- Program Support		
This program is the departmental support program to the activities of the NIAA as directed by government.		
	<p>The extent to which the NIAA contributes to effective implementation of the Australian Government's Indigenous Procurement Policy (IPP) across the APS.</p> <p>Proportion of Empowered Community regions that demonstrate progress in the development or implementation of Local Partnership Agreements</p> <p>The number of effective partnerships the NIAA is a party to</p>	<p>Portfolios achieve their annual targets, as set out in the IPP.</p> <p>Progress is demonstrated on the implementation of 100% of Local Partnership Agreements</p> <p>Specific targets will be determined (d)</p>
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		

- (a) Key activities as published in the 2024-25 Corporate Plan.
- (b) 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.
- (c) Data is not yet available to inform year-end forecast.
- (d) 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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	229,591	244,140	244,094	237,174	235,789
Suppliers	77,524	77,385	70,612	61,346	49,912
Depreciation and amortisation	29,680	29,736	29,736	29,709	29,717
Finance costs (a)	1,785	1,804	1,804	1,778	1,797
Other	36,821	-	-	-	-
Total expenses	375,401	353,065	346,246	330,007	317,215
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Revenue from contracts with customers	11,492	11,607	11,723	11,840	11,958
Rental income	2,500	2,525	2,550	2,575	2,601
Resources received free of charge	792	871	958	1,054	1,160
Total own-source revenue	14,784	15,003	15,231	15,469	15,719
Total own-source income	14,784	15,003	15,231	15,469	15,719
Net cost of / (contribution by) services	(360,617)	(338,062)	(331,015)	(314,538)	(301,496)
Revenue from Government	340,548	317,918	310,871	294,447	281,380
Surplus/(deficit) attributable to the Australian Government	(20,069)	(20,144)	(20,144)	(20,091)	(20,116)
Total comprehensive income/(loss) attributable to the Australian Government	(20,069)	(20,144)	(20,144)	(20,091)	(20,116)

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**

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(20,069)	(20,144)	(20,144)	(20,091)	(20,116)
plus: depreciation/amortisation expenses previously funded through revenue appropriations (b)	13,210	13,372	13,372	13,291	13,317
plus: depreciation/amortisation expenses for ROU assets (c)	16,470	16,364	16,364	16,418	16,400
less: principal repayments on leased assets (c)	9,611	9,592	9,592	9,618	9,601
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) Finance costs primarily relates to interest on lease liabilities recognised under AASB 16 Leases.
- (b) 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.
- (c) Applies leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	253	253	253	253	253
Trade and other receivables	106,158	101,213	95,218	85,647	77,920
Total financial assets	106,411	101,466	95,471	85,900	78,173
Non-financial assets					
Property, plant and equipment	147,645	122,965	98,377	73,727	49,099
Intangibles	17,871	23,940	30,036	36,319	42,683
Prepayments	2,889	2,889	2,889	2,889	2,889
Assets held for sale	1,920	1,920	1,920	1,920	1,920
Total non-financial assets	170,325	151,714	133,222	114,855	96,591
Total assets	276,736	253,180	228,693	200,755	174,764
LIABILITIES					
Payables					
Suppliers	10,328	10,361	10,361	10,263	10,350
Other payables	8,148	8,263	8,209	8,198	8,209
Total payables	18,476	18,624	18,570	18,461	18,559
Interest bearing liabilities					
Leases	76,797	61,008	44,430	27,023	8,745
Total interest bearing liabilities	76,797	61,008	44,430	27,023	8,745
Provisions					
Employee provisions	66,793	67,897	68,942	67,269	68,121
Other provisions	3,534	3,534	3,534	3,534	3,536
Total provisions	70,327	71,431	72,476	70,803	71,657
Total liabilities	165,600	151,063	135,476	116,287	98,961
Net assets	111,136	102,117	93,217	84,468	75,803
EQUITY*					
Parent entity interest					
Contributed equity	128,144	139,269	150,513	161,855	173,306
Retained earnings	(48,572)	(68,716)	(88,860)	(108,951)	(129,067)
Asset revaluation reserve	31,564	31,564	31,564	31,564	31,564
Total parent entity interest	111,136	102,117	93,217	84,468	75,803
Total Equity	111,136	102,117	93,217	84,468	75,803

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)**

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(48,572)	31,564	128,144	111,136
Adjusted opening balance	(48,572)	31,564	128,144	111,136
Comprehensive income				
Surplus/(deficit) for the period	(20,144)	-	-	(20,144)
Total comprehensive income	(20,144)	-	-	(20,144)
of which:				
Attributable to the Australian Government	(20,144)	-	-	(20,144)
Contributions by owners				
Equity Injection - Appropriation	-	-	2,101	2,101
Departmental Capital Budget (DCB)	-	-	9,024	9,024
Sub-total transactions with owners	-	-	11,125	11,125
Estimated closing balance as at 30 June 2026	(68,716)	31,564	139,269	102,117
Closing balance attributable to the Australian Government	(68,716)	31,564	139,269	102,117

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of services - cost-recovery	14,419	14,061	14,198	14,338	14,477
Net GST received	2,561	3,044	2,977	3,014	2,095
Appropriations	347,190	332,178	326,393	313,800	297,922
Total cash received	364,170	349,283	343,568	331,152	314,494
Cash used					
Employees	227,468	249,139	250,089	246,636	243,614
Suppliers	116,142	79,236	72,496	63,358	50,719
Interest payments on lease liabilities	1,785	1,804	1,804	1,778	1,797
Retained receipts transferred to Official Public Account	9,164	9,512	9,587	9,762	8,763
Total cash used	354,559	339,691	333,976	321,534	304,893
Net cash from operating activities	9,611	9,592	9,592	9,618	9,601
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	11,021	11,125	11,244	11,342	11,451
Total cash used	11,021	11,125	11,244	11,342	11,451
Net cash used by investing activities	11,021	11,125	11,244	11,342	11,451
FINANCING ACTIVITIES					
Cash received					
Contributed equity					
Equity injections	2,101	2,101	2,101	2,101	2,101
Departmental Capital Budget	8,920	9,024	9,143	9,241	9,350
Total cash received	11,021	11,125	11,244	11,342	11,451
Cash used					
Principal payments on lease liabilities	9,611	9,592	9,592	9,618	9,601
Total cash used	9,611	9,592	9,592	9,618	9,601
Net cash from financing activities	1,410	1,533	1,652	1,724	1,850
Net increase in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	253	253	253	253	253
Cash and cash equivalents at the end of the reporting period	253	253	253	253	253

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	8,920	9,024	9,143	9,241	9,350
Equity injections - Bill 2	2,101	2,101	2,101	2,101	2,101
Total new capital appropriations	11,021	11,125	11,244	11,342	11,451
Provided for:					
Purchase of non-financial assets	11,021	11,125	11,244	11,342	11,451
Total Items	11,021	11,125	11,244	11,342	11,451
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	8,920	9,024	9,143	9,241	9,350
Funded by capital appropriation - equity injection	2,101	2,101	2,101	2,101	2,101
TOTAL AMOUNT SPENT	11,021	11,125	11,244	11,342	11,451

Prepared on Australian Accounting Standards basis.

(a) 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)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	L&B, IP&E held for sale	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025						
Gross book value	9,924	74,630	15,556	38,837	1,920	140,867
Gross book value - ROU assets	1,375	156,255	4,050	-	-	161,680
Accumulated depreciation/ amortisation and impairment	-	(13,412)	(5,313)	(20,966)	-	(39,691)
Accumulated depreciation/ amortisation and impairment - ROU assets	(976)	(90,382)	(4,062)	-	-	(95,420)
Opening net book balance	10,323	127,091	10,231	17,871	1,920	167,436
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity (a)	-	-	-	2,101	-	2,101
By purchase - appropriation ordinary annual services (b)	-	4,650	208	4,166	-	9,024
Total additions	-	4,650	208	6,267	-	11,125
Other movements						
Depreciation/amortisation expense	-	(6,328)	(2,196)	(4,848)	-	(13,372)
Depreciation/amortisation on ROU assets	(133)	(15,376)	(855)	-	-	(16,364)
Total other movements	(133)	(21,704)	(3,051)	(4,848)	-	(29,736)
As at 30 June 2026						
Gross book value	9,924	79,280	15,764	45,104	1,920	151,992
Gross book value - ROU assets	1,375	156,255	4,050	-	-	161,680
Accumulated depreciation/ amortisation and impairment	-	(19,740)	(7,509)	(25,814)	-	(53,063)
Accumulated depreciation/ amortisation and impairment - ROU assets	(1,109)	(105,758)	(4,917)	-	-	(111,784)
Closing net book balance	10,190	110,037	7,388	19,290	1,920	148,825

Prepared on Australian Accounting Standards basis.

(a) '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).

(b) '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)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	65	67	69	70	71
Suppliers	57,073	60,608	63,853	39,773	39,485
Subsidies - Petrol Sniffing Prevention Strategy	225	245	268	260	249
Grants	2,195,235	2,152,392	2,059,496	2,025,290	1,837,205
Depreciation and amortisation	384	384	384	384	384
Impairment loss on trade and other receivables	36	41	40	38	39
Payments associated with Land Councils	294,574	246,183	217,483	208,771	209,990
Payments to Indigenous Land and Sea Corporation (a)	64,863	66,596	68,701	70,392	72,095
Payments to Northern Territory Aboriginal Investment Corporation (b)	10,758	72,255	72,255	72,255	72,255
Personal Benefit Payments	15,024	89,293	54,594	15,696	-
Mining withholding tax	39,068	16,456	15,257	11,174	11,214
Total expenses administered on behalf of Government	2,677,305	2,704,520	2,552,400	2,444,103	2,242,987
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Interest	42,697	29,157	22,462	18,701	17,166
Lease income	5,774	1,884	1,959	2,037	2,118
Indigenous Land and Sea Corporation Funding Special Account (a)	64,863	66,596	68,701	70,392	72,095
Other revenue	14,939	14,373	15,165	14,645	14,653
Resources received free of charge	3,728	3,728	3,728	1,000	1,000
Total non-taxation revenue	132,001	115,738	112,015	106,775	107,032
Total own-source revenue administered on behalf of Government	132,001	115,738	112,015	106,775	107,032
Net cost of/(contribution by) services	2,545,304	2,588,782	2,440,385	2,337,328	2,135,955
Total comprehensive income /(loss)	(2,545,304)	(2,588,782)	(2,440,385)	(2,337,328)	(2,135,955)

Prepared on Australian Accounting Standards basis.

- (a) 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.
- (b) 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)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	94,446	54,979	26,100	23,065	23,130
Trade receivables and other receivables	54,250	53,985	53,145	56,396	52,501
Term deposits	701,332	534,028	421,068	385,425	351,262
Total financial assets	850,028	642,992	500,313	464,886	426,893
Non-financial assets					
Property, plant and equipment (a)	7,884	7,761	7,638	7,515	7,392
Intangibles	19,161	18,900	18,639	18,378	18,117
Total non-financial assets	27,045	26,661	26,277	25,893	25,509
Total assets administered on behalf of Government	877,073	669,653	526,590	490,779	452,402
LIABILITIES					
Payables					
Trade creditors and accruals	4,203	4,116	3,835	4,098	4,064
Personal Benefits	157	157	157	157	157
Grants payable	46,475	51,443	52,977	56,785	51,692
Total payables	50,835	55,716	56,969	61,040	55,913
Interest bearing liabilities					
Leases	274	239	204	169	134
Total interest bearing liabilities	274	239	204	169	134
Provisions					
Employee provisions	11	12	12	12	12
Other provisions	50,700	12,000	12,000	12,000	12,000
Personal Benefits Provisions	69,344	69,344	69,344	69,344	69,344
Total provisions	120,055	81,356	81,356	81,356	81,356
Total liabilities administered on behalf of Government	171,164	137,311	138,529	142,565	137,403
Net assets/(liabilities)	705,909	532,342	388,061	348,214	314,999

Prepared on Australian Accounting Standard basis.

(a) Includes ROU assets as defined under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	160,767	173,066	173,712	180,918	172,715
Indigenous Land and Sea Corporation Funding Special Account	64,863	66,596	68,701	70,392	72,095
Other	9,109	15,268	15,865	12,571	16,899
Lease income receipts	5,774	1,884	1,959	2,037	2,118
Total cash received	240,513	256,814	260,237	265,918	263,827
Cash used					
Employees	65	66	69	70	71
Suppliers	54,565	56,967	60,406	38,510	38,519
Subsidy payments	225	245	268	260	249
Grants payments	1,953,281	2,107,916	2,112,556	2,037,178	1,842,298
Payments associated with Land Councils	965,641	279,247	210,200	195,549	221,204
Payments to Indigenous Land and Sea Corporation	64,863	66,596	68,701	70,392	72,095
Payments to Northern Territory Aboriginal Investment Corporation	90,146	94,347	94,795	96,651	72,255
Personal Benefit Payments	90,156	90,101	-	-	-
Total cash used	3,218,942	2,695,485	2,546,995	2,438,610	2,246,691
Net cash from / (used by) operating activities	(2,978,429)	(2,438,671)	(2,286,758)	(2,172,692)	(1,982,864)
INVESTING ACTIVITIES					
Cash received					
Proceeds from realisation of investments	1,474,727	796,942	616,733	472,357	434,357
Interest on investments and loans	42,697	29,157	22,462	18,701	17,166
Total cash received	1,517,424	826,099	639,195	491,058	451,523
Cash used					
Purchase of investments	782,559	629,638	503,773	436,714	400,194
Total cash used	782,559	629,638	503,773	436,714	400,194
Net cash from / (used by) investing activities	734,865	196,461	135,422	54,344	51,329

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liabilities	35	35	35	35	35
Total cash used	35	35	35	35	35
Net cash from/(used by) financing activities	(35)	(35)	(35)	(35)	(35)
Net increase/(decrease) in cash held	(2,243,599)	(2,242,245)	(2,151,371)	(2,118,383)	(1,931,570)
Cash and cash equivalents at beginning of reporting period	153,256	94,446	54,979	26,100	23,065
Cash from Official Public Account for:					
- Appropriations	2,391,289	2,394,347	2,311,610	2,311,194	2,114,310
Total cash from Official Public Account	2,391,289	2,394,347	2,311,610	2,311,194	2,114,310
Cash to Official Public Account for:					
- Appropriations	163,789	173,737	173,612	182,133	171,105
- Special Accounts	42,711	17,832	15,506	13,713	11,570
Total cash to Official Public Account	206,500	191,569	189,118	195,846	182,675
Cash and cash equivalents at end of reporting period	94,446	54,979	26,100	23,065	23,130

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)

	Land	Buildings	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	-	-	20,050	20,050
Gross book value - ROU assets	8,800	299	-	9,099
Accumulated depreciation/amortisation and impairment	-	(24)	(889)	(913)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,043)	(148)	-	(1,191)
Opening net book balance	7,757	127	19,161	27,045
CAPITAL ASSET ADDITIONS				
Other movements				
Depreciation/amortisation	(112)	(11)	(261)	(384)
Total other movements	(112)	(11)	(261)	(384)
As at 30 June 2026				
Gross book value	-	-	20,050	20,050
Gross book value - ROU assets	8,800	299	-	9,099
Accumulated depreciation/amortisation and impairment	-	(24)	(889)	(913)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,155)	(159)	(261)	(1,575)
Closing net book balance	7,645	116	18,900	26,661

Prepared on Australian Accounting Standards basis.

Net Zero Economy Authority

**Entity resources and planned
performance**

Net Zero Economy Authority

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Net Zero Economy Authority

Section 1: Entity overview and resources

1.1 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

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	1,990	1,990
Departmental appropriation (b)	43,040	53,372
Departmental capital budget (c)	2,086	125
Total departmental annual appropriations	47,116	55,487
Total departmental resourcing	47,116	55,487
Administered		
Annual appropriations - ordinary annual services (a)		
Outcome 1	5,115	21,956
Total administered annual appropriations	5,115	21,956
Total administered resourcing	5,115	21,956
Total resourcing for NZEA	52,231	77,443
	2024-25	2025-26
Average staffing level (number) (d)	60	158

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.

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

(b) Excludes departmental capital budget (DCB).

(c) 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'.

(d) 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

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Savings from External Labour - further extension (a)						
Departmental payment	1.1	-	-	-	-	(1,106)
Total		-	-	-	-	(1,106)
Total payment measures						
Departmental payment		-	-	-	-	(1,106)
Total		-	-	-	-	(1,106)

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

(a) The measure titled '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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
Program 1.1: Net Zero Economy Authority					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	5,115	21,956	5,794	9,593	10,624
Administered total	5,115	21,956	5,794	9,593	10,624
Departmental expenses					
Departmental appropriation	43,040	53,372	53,826	54,140	53,726
Expenses not requiring appropriation in the Budget year (a)	-	304	280	262	245
Departmental total	43,040	53,676	54,106	54,402	53,971
Total expenses for program 1.1	48,155	75,632	59,900	63,995	64,595
Average staffing level (number) (b)	60	158			

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

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

(b) 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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	20,780	27,660	28,149	28,451	28,196
Suppliers	22,260	25,712	25,677	25,689	25,530
Depreciation and amortisation (a)	-	304	280	262	245
Total expenses	43,040	53,676	54,106	54,402	53,971
Net (cost of)/contribution by services	(43,040)	(53,676)	(54,106)	(54,402)	(53,971)
Revenue from Government	43,040	53,372	53,826	54,140	53,726
Surplus/(deficit) attributable to the Australian Government	-	(304)	(280)	(262)	(245)
Total comprehensive income/(loss)	-	(304)	(280)	(262)	(245)
Total comprehensive income/(loss) attributable to the Australian Government	-	(304)	(280)	(262)	(245)

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	-	(304)	(280)	(262)	(245)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	-	304	280	262	245
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Bill (No.1) 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)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	10	10	10	10	10
Trade and other receivables	5,571	5,571	5,571	5,571	5,571
Total financial assets	5,581	5,581	5,581	5,581	5,581
Non-financial assets					
Land and buildings	1,261	1,135	1,022	920	828
Property, plant and equipment	125	212	284	342	389
Intangibles	700	560	448	358	286
Total non-financial assets	2,086	1,907	1,754	1,620	1,503
Total assets	7,667	7,488	7,335	7,201	7,084
LIABILITIES					
Provisions					
Employee provisions	3,591	3,591	3,591	3,591	3,591
Total provisions	3,591	3,591	3,591	3,591	3,591
Total liabilities	3,591	3,591	3,591	3,591	3,591
Net assets	4,076	3,897	3,744	3,610	3,493
EQUITY*					
Parent entity interest					
Contributed equity	4,076	4,201	4,328	4,456	4,584
Retained surplus (accumulated deficit)	0	(304)	(584)	(846)	(1,091)
Total parent entity interest	4,076	3,897	3,744	3,610	3,493
Total equity	4,076	3,897	3,744	3,610	3,493

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)**

	Retained earnings	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025			
Balance carried forward from previous period	-	4,076	4,076
Adjusted opening balance	-	4,076	4,076
Comprehensive income			
Surplus/(deficit) for the period	(304)	-	(304)
Total comprehensive income	(304)	-	(304)
Contributions by owners			
Departmental Capital Budget (DCB)	-	125	125
Sub-total transactions with owners	-	125	125
Estimated closing balance as at 30 June 2026	(304)	4,201	3,897

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	39,459	53,372	53,826	54,140	53,726
Total cash received	39,459	53,372	53,826	54,140	53,726
Cash used					
Employees	17,189	27,660	28,149	28,451	28,196
Suppliers	22,260	25,712	25,677	25,689	25,530
Total cash used	39,449	53,372	53,826	54,140	53,726
Net cash from/(used by) operating activities	10	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	2,086	125	127	128	128
Total cash used	2,086	125	127	128	128
Net cash from/(used by) investing activities	(2,086)	(125)	(127)	(128)	(128)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	2,086	125	127	128	128
Total cash received	2,086	125	127	128	128
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	2,086	125	127	128	128
Net increase/(decrease) in cash held	10	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	-	10	10	10	10
Cash and cash equivalents at the end of the reporting period	10	10	10	10	10

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	2,086	125	127	128	128
Total new capital appropriations	2,086	125	127	128	128
<i>Provided for:</i>					
Purchase of non-financial assets	2,086	125	127	128	128
Total items	2,086	125	127	128	128
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	2,086	125	127	128	128
TOTAL	2,086	125	127	128	128
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	2,086	125	127	128	128
Total cash used to acquire assets	2,086	125	127	128	128

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' departmental capital Budgets (DCBs).

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	1,261	125	700	2,086
Opening net book balance	1,261	125	700	2,086
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	125	-	125
Total additions	-	125	-	125
Other movements				
Depreciation/amortisation expense	(126)	(38)	(140)	(304)
Total other movements	(126)	(38)	(140)	(304)
As at 30 June 2026				
Gross book value	1,261	250	700	2,211
Accumulated depreciation/ amortisation and impairment	(126)	(38)	(140)	(304)
Closing net book balance	1,135	212	560	1,907

Prepared on Australian Accounting Standards basis.

(a) '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)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Suppliers	5,115	21,956	5,794	9,593	10,624
Total expenses administered on behalf of Government	5,115	21,956	5,794	9,593	10,624
Net (cost of)/contribution by services	5,115	21,956	5,794	9,593	10,624
Surplus/(deficit) before income tax	(5,115)	(21,956)	(5,794)	(9,593)	(10,624)
Surplus/(deficit) after income tax	(5,115)	(21,956)	(5,794)	(9,593)	(10,624)
Total comprehensive income/(loss)	(5,115)	(21,956)	(5,794)	(9,593)	(10,624)

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)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Suppliers	5,115	21,956	5,794	9,593	10,624
Total cash used	5,115	21,956	5,794	9,593	10,624
Net cash from/(used by) operating activities	(5,115)	(21,956)	(5,794)	(9,593)	(10,624)
Net increase/(decrease) in cash held	(5,115)	(21,956)	(5,794)	(9,593)	(10,624)
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:					
- Appropriations	5,115	21,956	5,794	9,593	10,624
Total cash from Official Public Account	5,115	21,956	5,794	9,593	10,624
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Office of National Intelligence

Entity resources and planned performance

Office of National Intelligence

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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

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	125,573	125,573
Departmental appropriation (b)	127,205	141,605
s74 External Revenue (c)	1,000	1,000
Departmental capital budget (d)	4,676	4,898
Annual appropriations - other services - non-operating (e)		
Prior year appropriations available	15,931	15,931
Equity injection	1,303	1,322
Total departmental annual appropriations	275,688	290,329
Total departmental resourcing	275,688	290,329
Administered		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	6,268	6,268
Outcome 2	11,204	10,205
Total administered annual appropriations	17,472	16,473
Total administered resourcing	17,472	16,473
Total resourcing for ONI	293,160	306,802
	2024-25	2025-26
Average staffing level (number)	395	437

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.

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

(b) Excludes departmental capital budget (DCB).

(c) Estimated external revenue receipts under section 74 of the Public Governance and *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(d) 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'.

(e) 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

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Prime Minister and Cabinet - additional resourcing (a)	1.1, 1.2					
Departmental payment		-	17,463	19,704	3,678	3,762
Total		-	17,463	19,704	3,678	3,762
Total payment measures						
Departmental payment		-	17,463	19,704	3,678	3,762
Total		-	17,463	19,704	3,678	3,762

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

(a) 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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Assessments and Reports					
Departmental expenses					
Departmental appropriation	61,345	67,404	63,013	55,716	56,833
s74 External Revenue (a)	500	500	500	500	500
Expenses not requiring appropriation in the Budget year (b)	7,924	6,182	6,500	6,743	6,743
Departmental total	69,769	74,086	70,013	62,959	64,076
Total expenses for program 1.1	69,769	74,086	70,013	62,959	64,076
Program 1.2: Coordination and Evaluation					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	11,204	10,205	10,150	10,150	10,150
Administered total	11,204	10,205	10,150	10,150	10,150
Departmental expenses					
Departmental appropriation	61,345	67,404	63,012	55,715	56,833
s74 External Revenue (a)	500	500	500	500	500
Expenses not requiring appropriation in the Budget year (b)	7,924	6,181	6,500	6,743	6,742
Departmental total	69,769	74,085	70,012	62,958	64,075
Total expenses for program 1.2	80,973	84,290	80,162	73,108	74,225
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	11,204	10,205	10,150	10,150	10,150
Administered total	11,204	10,205	10,150	10,150	10,150
Departmental expenses					
Departmental appropriation	122,690	134,808	126,025	111,431	113,666
s74 External Revenue (a)	1,000	1,000	1,000	1,000	1,000
Expenses not requiring appropriation in the Budget year (b)	15,848	12,363	13,000	13,486	13,485
Departmental total	139,538	148,171	140,025	125,917	128,151
Total expenses for Outcome 1	150,742	158,376	150,175	136,067	138,301
	2024-25	2025-26			
Average staffing level (number)	395	437			

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

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
 (b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, 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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
EXPENSES					
Employee benefits	77,985	84,773	77,796	74,882	71,972
Suppliers	50,139	51,562	49,796	38,087	43,404
Depreciation and amortisation (a)	10,645	10,560	11,452	12,183	12,182
Finance costs	769	1,276	981	765	593
Total expenses	139,538	148,171	140,025	125,917	128,151
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other revenue	5,200	1,800	1,545	1,300	1,300
Total own-source revenue	5,200	1,800	1,545	1,300	1,300
Total own-source income	5,200	1,800	1,545	1,300	1,300
Net (cost of)/contribution by services	(134,338)	(146,371)	(138,480)	(124,617)	(126,851)
Revenue from Government	127,205	141,605	132,927	118,755	121,486
Surplus/(deficit) attributable to the Australian Government	(7,133)	(4,766)	(5,553)	(5,862)	(5,365)
Total comprehensive income/(loss)	(7,133)	(4,766)	(5,553)	(5,862)	(5,365)
Total comprehensive income/(loss) attributable to the Australian Government	(7,133)	(4,766)	(5,553)	(5,862)	(5,365)

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(7,133)	(4,766)	(5,553)	(5,862)	(5,365)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	5,447	4,210	5,439	6,210	7,651
plus: depreciation/amortisation expenses for ROU assets (b)	5,198	6,350	6,013	5,973	4,531
less: lease principal repayments (b)	3,512	5,794	5,899	6,321	6,817
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Bill (No.1) 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.

(b) Applies to leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	767	767	767	767	767
Trade and other receivables	143,047	143,047	139,823	139,823	139,823
Total financial assets	143,814	143,814	140,590	140,590	140,590
Non-financial assets					
Land and buildings	49,249	40,889	32,666	24,483	16,301
Property, plant and equipment	4,661	7,471	6,384	5,217	4,394
Intangibles	18,921	18,809	21,696	23,924	25,924
Other non-financial assets	7,090	7,090	7,090	7,090	7,090
Total non-financial assets	79,921	74,259	67,836	60,714	53,709
Total assets	223,735	218,073	208,426	201,304	194,299
LIABILITIES					
Payables					
Suppliers	6,475	6,475	6,475	6,475	6,475
Other payables	1,778	1,778	1,778	1,778	1,778
Total payables	8,253	8,253	8,253	8,253	8,253
Interest bearing liabilities					
Leases	38,693	32,899	27,000	20,679	13,862
Total interest bearing liabilities	38,693	32,899	27,000	20,679	13,862
Provisions					
Employee provisions	21,546	21,546	18,323	18,323	18,323
Other provisions	136	136	136	136	136
Total provisions	21,682	21,682	18,459	18,459	18,459
Total liabilities	68,628	62,834	53,712	47,391	40,574
Net assets	155,107	155,239	154,714	153,913	153,725
EQUITY*					
Parent entity interest					
Contributed equity	121,093	125,991	131,019	136,080	141,257
Reserves	3,370	3,370	3,370	3,370	3,370
Retained surplus (accumulated deficit)	30,644	25,878	20,325	14,463	9,098
Total parent entity interest	155,107	155,239	154,714	153,913	153,725
Total equity	155,107	155,239	154,714	153,913	153,725

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)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	30,644	3,370	121,093	155,107
Adjusted opening balance	30,644	3,370	121,093	155,107
Comprehensive income				
Surplus/(deficit) for the period	(4,766)	-	-	(4,766)
Total comprehensive income	(4,766)	-	-	(4,766)
Contributions by owners				
Equity injection - Appropriation	-	-	1,322	1,322
Departmental Capital Budget (DCB)	-	-	4,898	4,898
Restructuring	-	-	(1,322)	(1,322)
Sub-total transactions with owners	-	-	4,898	4,898
Estimated closing balance as at 30 June 2026	25,878	3,370	125,991	155,239
Closing balance attributable to the Australian Government	25,878	3,370	125,991	155,239

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	127,205	141,605	136,151	118,755	121,486
Net GST received	5,092	5,599	5,466	4,325	4,871
Other	1,000	1,000	1,000	300	1,000
Total cash received	133,297	148,204	142,617	123,380	127,357
Cash used					
Employees	77,985	84,773	81,019	74,882	71,972
Suppliers	45,942	50,765	49,254	37,090	43,107
Interest payments on lease liability	766	1,273	978	762	590
s74 External Revenue transferred to the OPA	5,092	5,599	5,466	4,325	4,871
Total cash used	129,785	142,410	136,717	117,059	120,540
Net cash from/(used by) operating activities	3,512	5,794	5,900	6,321	6,817
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	5,979	6,220	6,404	6,462	6,604
Total cash used	5,979	6,220	6,404	6,462	6,604
Net cash from/(used by) investing activities	(5,979)	(6,220)	(6,404)	(6,462)	(6,604)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	5,979	6,220	6,403	6,462	6,604
Total cash received	5,979	6,220	6,403	6,462	6,604
Cash used					
Principal payments on lease liability	3,512	5,794	5,899	6,321	6,817
Total cash used	3,512	5,794	5,899	6,321	6,817
Net cash from/(used by) financing activities	2,467	426	504	141	(213)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	767	767	767	767	767
Cash and cash equivalents at the end of the reporting period	767	767	767	767	767

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	4,676	4,898	5,028	5,061	5,177
Equity injections - Bill 2	1,303	1,322	1,375	1,401	1,427
Total new capital appropriations	5,979	6,220	6,403	6,462	6,604
Provided for:					
<i>Purchase of non-financial assets</i>	5,979	6,220	6,403	6,462	6,604
Total items	5,979	6,220	6,403	6,462	6,604
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	1,303	1,322	1,375	1,401	1,427
Funded by capital appropriation - DCB (b)	4,676	4,898	5,028	5,061	5,177
TOTAL	5,979	6,220	6,403	6,462	6,604
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	5,979	6,220	6,403	6,462	6,604
Total cash used to acquire assets	5,979	6,220	6,403	6,462	6,604

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2) and Supply Bill (No.2) and prior Appropriation Act (No. 2/4/6).

(b) Includes purchases from current and previous years' departmental capital budgets (DCBs).

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	20,893	12,633	33,758	67,284
Gross book value - ROU assets	60,265	-	-	60,265
Accumulated depreciation/ amortisation and impairment	(5,842)	(7,972)	(14,837)	(28,651)
Accumulated depreciation/amortisation and impairment - ROU assets	(26,067)	-	-	(26,067)
Opening net book balance	49,249	4,661	18,921	72,831
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	1,322	-	-	1,322
By purchase - appropriation ordinary annual services (b)	200	3,810	888	4,898
Total additions	1,522	3,810	888	6,220
Other movements				
Depreciation/amortisation expense	(2,210)	(1,000)	(1,000)	(4,210)
Depreciation/amortisation on ROU assets	(6,350)	-	-	(6,350)
Disposals (c)				
From disposal of entities or operations (including restructuring)	(1,322)	-	-	(1,322)
Total other movements	(9,882)	(1,000)	(1,000)	(11,882)
As at 30 June 2026				
Gross book value	21,093	16,443	34,646	72,182
Gross book value - ROU assets	60,265	-	-	60,265
Accumulated depreciation/ amortisation and impairment	(8,052)	(8,972)	(15,837)	(32,861)
Accumulated depreciation/amortisation and impairment - ROU assets	(32,417)	-	-	(32,417)
Closing net book balance	40,889	7,471	18,809	67,169

Prepared on Australian Accounting Standards basis.

- (a) '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).
- (b) '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.
- (c) 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)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Grants	11,204	10,205	10,150	10,150	10,150
Total expenses administered on behalf of Government	11,204	10,205	10,150	10,150	10,150
Net (cost of)/contribution by services	11,204	10,205	10,150	10,150	10,150
Total comprehensive income/(loss)	(11,204)	(10,205)	(10,150)	(10,150)	(10,150)

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)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash used					
Grants	11,204	10,205	10,150	10,150	10,150
Total cash used	11,204	10,205	10,150	10,150	10,150
Net cash from/(used by) operating activities	(11,204)	(10,205)	(10,150)	(10,150)	(10,150)
Net increase/(decrease) in cash held	(11,204)	(10,205)	(10,150)	(10,150)	(10,150)
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	11,204	10,205	10,150	10,150	10,150
Total cash from Official Public Account	11,204	10,205	10,150	10,150	10,150
Cash and cash equivalents at end of reporting period	-	-	-	-	-

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

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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: OOSGG resource statement – Budget estimates for 2025–26 as at Budget March 2025

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	2,294	794
Departmental appropriation (c)	16,058	16,041
s74 External Revenue (d)	631	656
Departmental capital budget (e)	425	423
Total departmental annual appropriations	19,408	17,914
Total departmental resourcing	19,408	17,914
Administered		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	3,348	2,348
Outcome 1	1,801	1,892
Administered capital budget (f)	3,135	3,261
Total administered annual appropriations	8,284	7,501
Total administered special appropriations	709	709
Total administered resourcing	8,993	8,210
Total resourcing for OOSGG	28,401	26,124
	2024-25	2025-26
Average staffing level (number)	87	96

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.

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

(b) 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).

(c) Excludes departmental capital budget (DCB).

(d) Estimated external revenue receipts under section 74 of the PGPA Act.

(e) 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'.

(f) 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)

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Savings from External Labour further extension (a)	1.1					
Departmental payment		-	-	-	-	(482)
Total		-	-	-	-	(482)
Total payment measures						
Departmental payment		-	-	-	-	(482)
Total		-	-	-	-	(482)

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

(a) The measure titled '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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Support for the Governor-General and Official Activities					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No.1))	2,566	1,892	1,941	1,997	2,049
Special appropriations <i>Special appropriation Governor-General</i>	709	709	709	709	709
Expenses not requiring appropriation in the Budget year (a)	1,639	1,843	1,920	2,035	2,219
Administered total	4,914	4,444	4,570	4,741	4,977
Departmental expenses					
Departmental appropriation	16,058	16,041	16,295	16,505	16,234
s74 External Revenue (b)	324	331	337	344	351
Expenses not requiring appropriation in the Budget year (a)	631	656	719	718	717
Departmental total	17,013	17,028	17,351	17,567	17,302
Total expenses for program 1.1	21,927	21,472	21,921	22,308	22,279
Average staffing level (number)	87	96			

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

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

(b) 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: <ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • The properties are managed in accordance with legislative requirements and with due engagement with relevant authorities. 	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • The properties are managed in accordance with legislative requirements and with due engagement with relevant authorities. 	<ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> 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 net 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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	10,356	10,537	10,935	11,354	11,794
Suppliers	7,711	6,023	5,888	5,689	4,988
Depreciation and amortisation (a)	446	468	528	524	520
Total expenses	18,513	17,028	17,351	17,567	17,302
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	324	331	337	344	351
Total own-source revenue	324	331	337	344	351
Gains					
Other	185	188	191	194	197
Total gains	185	188	191	194	197
Total own-source income	509	519	528	538	548
Net (cost of)/contribution by services	(18,004)	(16,509)	(16,823)	(17,029)	(16,754)
Revenue from Government	16,058	16,041	16,295	16,505	16,234
Surplus/(deficit) attributable to the Australian Government	(1,946)	(468)	(528)	(524)	(520)
Total comprehensive income/(loss)	(1,946)	(468)	(528)	(524)	(520)
Total comprehensive income/(loss) attributable to the Australian Government	(1,946)	(468)	(528)	(524)	(520)

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(1,946)	(468)	(528)	(524)	(520)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	446	468	528	524	520
Net Cash Operating Surplus/ (Deficit)	(1,500)	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	166	166	166	166	166
Trade and other receivables	719	719	719	719	719
Total financial assets	885	885	885	885	885
Non-financial assets					
Land and buildings	1	1	1	1	1
Property, plant and equipment	1,927	1,838	1,748	1,662	1,597
Intangibles	94	138	133	133	122
Inventories	30	30	30	30	30
Other non-financial assets	293	293	293	293	293
Total non-financial assets	2,345	2,300	2,205	2,119	2,043
Total assets	3,230	3,185	3,090	3,004	2,928
LIABILITIES					
Payables					
Suppliers	877	877	877	877	877
Other payables	343	343	343	343	343
Total payables	1,220	1,220	1,220	1,220	1,220
Interest bearing liabilities					
Leases	6	6	6	6	6
Total interest bearing liabilities	6	6	6	6	6
Provisions					
Employee provisions	2,667	2,667	2,667	2,667	2,667
Total provisions	2,667	2,667	2,667	2,667	2,667
Total liabilities	3,893	3,893	3,893	3,893	3,893
Net assets	(663)	(708)	(803)	(889)	(965)
EQUITY*					
Parent entity interest					
Contributed equity	5,360	5,783	6,216	6,654	7,098
Reserves	782	782	782	782	782
Retained surplus (accumulated deficit)	(6,805)	(7,273)	(7,801)	(8,325)	(8,845)
Total parent entity interest	(663)	(708)	(803)	(889)	(965)
Total equity	(663)	(708)	(803)	(889)	(965)

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)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(6,805)	782	5,360	(663)
Adjusted opening balance	(6,805)	782	5,360	(663)
Comprehensive income				
Surplus/(deficit) for the period	(468)	-	-	(468)
Total comprehensive income	(468)	-	-	(468)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	423	423
Sub-total transactions with owners	-	-	423	423
Estimated closing balance as at 30 June 2026	(7,273)	782	5,783	(708)
Closing balance attributable to the Australian Government	(7,273)	782	5,783	(708)

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	17,558	16,041	16,295	16,505	16,234
Other	324	331	337	344	351
Total cash received	17,882	16,372	16,632	16,849	16,585
Cash used					
Employees	10,356	10,537	10,935	11,354	11,794
Suppliers	7,526	5,835	5,697	5,495	4,791
Total cash used	17,882	16,372	16,632	16,849	16,585
Net cash from/(used by) operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	425	423	433	438	444
Total cash used	425	423	433	438	444
Net cash from/(used by) investing activities	(425)	(423)	(433)	(438)	(444)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	425	423	433	438	444
Total cash received	425	423	433	438	444
Net cash from/(used by) financing activities	425	423	433	438	444
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	166	166	166	166	166
Cash and cash equivalents at the end of the reporting period	166	166	166	166	166

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	425	423	433	438	444
Total new capital appropriations	425	423	433	438	444
<i>Provided for:</i>					
Purchase of non-financial assets	425	423	433	438	444
Total items	425	423	433	438	444
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	425	423	433	438	444
TOTAL	425	423	433	438	444
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	425	423	433	438	444
Total cash used to acquire assets	425	423	433	438	444

Prepared on Australian Accounting Standards basis.

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	-	3,247	1,138	4,385
Gross book value - ROU assets	10	-	-	10
Accumulated depreciation/ amortisation and impairment	-	(1,320)	(1,044)	(2,364)
Accumulated depreciation/amortisation and impairment - ROU assets	(9)	-	-	(9)
Opening net book balance	1	1,927	94	2,022
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	306	117	423
Total additions	-	306	117	423
Other movements				
Depreciation/amortisation expense	-	(395)	(73)	(468)
Total other movements	-	(395)	(73)	(468)
As at 30 June 2026				
Gross book value	-	3,553	1,255	4,808
Gross book value - ROU assets	10	-	-	10
Accumulated depreciation/ amortisation and impairment	-	(1,715)	(1,117)	(2,832)
Accumulated depreciation/amortisation and impairment - ROU assets	(9)	-	-	(9)
Closing net book balance	1	1,838	138	1,977

Prepared on Australian Accounting Standards basis.

- (a) '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)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Suppliers	2,566	1,892	1,941	1,997	2,049
Personal benefits	709	709	709	709	709
Depreciation and amortisation (a)	1,639	1,843	1,920	2,035	2,219
Total expenses administered on behalf of Government	4,914	4,444	4,570	4,741	4,977
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Sale of goods and rendering of services	30	28	28	28	28
Total non-taxation revenue	30	28	28	28	28
Total own-source revenue administered on behalf of Government	30	28	28	28	28
Total own-sourced income administered on behalf of Government	30	28	28	28	28
Net (cost of)/contribution by services	(4,884)	(4,416)	(4,542)	(4,713)	(4,949)
Surplus/(deficit) before income tax	(4,884)	(4,416)	(4,542)	(4,713)	(4,949)
Surplus/(deficit) after income tax	(4,884)	(4,416)	(4,542)	(4,713)	(4,949)
Total comprehensive income/(loss)	(4,884)	(4,416)	(4,542)	(4,713)	(4,949)

Prepared on Australian Accounting Standards basis.

- (a) 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)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1	1	1	1	1
Trade and other receivables	327	327	327	327	327
Total financial assets	328	328	328	328	328
Non-financial assets					
Land and buildings	177,915	179,372	180,758	182,207	183,525
Property, plant and equipment	1,378	1,339	1,345	1,235	1,125
Inventories	6,085	6,085	6,085	6,085	6,085
Total non-financial assets	185,378	186,796	188,188	189,527	190,735
Total assets administered on behalf of Government	185,706	187,124	188,516	189,855	191,063
LIABILITIES					
Payables					
Suppliers	1,328	1,328	1,328	1,328	1,328
Total payables	1,328	1,328	1,328	1,328	1,328
Total liabilities administered on behalf of Government	1,328	1,328	1,328	1,328	1,328
Net assets/(liabilities)	184,378	185,796	187,188	188,527	189,735

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	30	28	28	28	28
Total cash received	30	28	28	28	28
Cash used					
Personal benefits	709	709	709	709	709
Suppliers	2,566	1,892	1,941	1,997	2,049
Total cash used	3,275	2,601	2,650	2,706	2,758
Net cash from/(used by) operating activities	(3,245)	(2,573)	(2,622)	(2,678)	(2,730)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	4,635	3,261	3,312	3,374	3,427
Total cash used	4,635	3,261	3,312	3,374	3,427
Net cash from/(used by) investing activities	(4,635)	(3,261)	(3,312)	(3,374)	(3,427)
FINANCING ACTIVITIES					
Cash received					
Other	4,635	3,261	3,312	3,374	3,427
Total cash received	4,635	3,261	3,312	3,374	3,427
Net cash from/(used by) financing activities	4,635	3,261	3,312	3,374	3,427
Net increase/(decrease) in cash held	(3,245)	(2,573)	(2,622)	(2,678)	(2,730)
Cash and cash equivalents at beginning of reporting period	1	1	1	1	1
Cash from Official Public Account for:					
- Appropriations	3,275	2,601	2,650	2,706	2,758
Total cash from Official Public Account	3,275	2,601	2,650	2,706	2,758
Cash to Official Public Account for:					
- Appropriations	(30)	(28)	(28)	(28)	(28)
Total cash to Official Public Account	(30)	(28)	(28)	(28)	(28)
Cash and cash equivalents at end of reporting period	1	1	1	1	1

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (ACB)	3,135	3,261	3,312	3,374	3,427
Total new capital appropriations	3,135	3,261	3,312	3,374	3,427
<i>Provided for:</i>					
Purchase of non-financial assets	3,135	3,261	3,312	3,374	3,427
Total items	3,135	3,261	3,312	3,374	3,427
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation					
- ACB (a)	4,635	3,261	3,312	3,374	3,427
TOTAL	4,635	3,261	3,312	3,374	3,427
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	4,635	3,261	3,312	3,374	3,427
Total cash used to acquire assets	4,635	3,261	3,312	3,374	3,427

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' administered capital budgets (ACBs).

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

	Land	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	115,000	69,631	1,907	186,538
Accumulated depreciation/amortisation and impairment	-	(6,716)	(529)	(7,245)
Opening net book balance	115,000	62,915	1,378	179,293
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	3,168	93	3,261
Total additions	-	3,168	93	3,261
Other movements				
Depreciation/amortisation expense	-	(1,711)	(132)	(1,843)
Total other movements	-	(1,711)	(132)	(1,843)
As at 30 June 2026				
Gross book value	115,000	72,799	2,000	189,799
Accumulated depreciation/ amortisation and impairment	-	(8,427)	(661)	(9,088)
Closing net book balance	115,000	64,372	1,339	180,711

Prepared on Australian Accounting Standards basis.

- (a) '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

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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

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Opening balance/cash reserves at 1 July	20,773	15,696
Funds from Government		
Annual appropriations - ordinary annual services (a)		
Outcome 1	38,223	50,314
Total annual appropriations	38,223	50,314
Amounts received from related entities		
Amounts from other entities (b)	11,745	11,516
Total amounts received from related entities	11,745	11,516
Total funds from Government	49,968	61,830
Funds from other sources		
Interest	820	820
Sale of goods and services	505	505
Other	1,199	1,014
Total funds from other sources	2,524	2,339
Total net resourcing for TSRA	73,265	79,865
	2024-25	2025-26
Average staffing level (number)	169	169

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) 2025-26 and Supply Bill (No. 1) 2025-26.

(b) 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

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Closing the Gap – further investments	1.1					
Departmental payment		-	11,730	20,608	18,901	13,777
Total		-	11,730	20,608	18,901	13,777
Savings from External Labour – further extension (a)	1.1					
Departmental payment		-	-	-	-	(647)
Total		-	-	-	-	(647)
Total payment measures						
Departmental payment		-	11,730	20,608	18,901	13,130
Total		-	11,730	20,608	18,901	13,130

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

(a) The measure titled '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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Torres Strait Regional Development					
Revenue from Government					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	38,238	50,329	60,153	58,966	53,679
Payment from related entities	11,745	11,516	11,696	11,709	11,109
Revenues from other independent sources	2,674	2,489	2,504	2,520	2,520
Total expenses for program 1.1	52,657	64,334	74,353	73,195	67,308
	2024-25	2025-26			
Average staffing level (number)	169	169			

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 <i>Ailan Kastom</i> , 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)	<ul style="list-style-type: none"> 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 <i>Ailan Kastom</i> , 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		

- (a) 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.

Budgeted 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.

Budgeted 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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	22,441	22,472	22,588	22,550	21,950
Suppliers	16,495	16,411	17,436	18,022	17,860
Grants	12,292	24,022	32,900	31,194	26,069
Depreciation and amortisation	1,271	1,271	1,271	1,271	1,271
Finance costs	158	158	158	158	158
Total expenses	52,657	64,334	74,353	73,195	67,308
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	505	505	505	505	505
Interest	970	970	970	970	970
Grant revenue	11,745	11,516	11,696	11,709	11,109
Other	1,199	1,014	1,029	1,045	1,045
Total own-source revenue	14,419	14,005	14,200	14,229	13,629
Total own-source income	14,419	14,005	14,200	14,229	13,629
Net (cost of)/contribution by services	(38,238)	(50,329)	(60,153)	(58,966)	(53,679)
Revenue from Government	38,223	50,314	60,138	58,951	53,664
Surplus/(deficit) attributable to the Australian Government	(15)	(15)	(15)	(15)	(15)
Total comprehensive income/(loss) attributable to the Australian Government	(15)	(15)	(15)	(15)	(15)

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(15)	(15)	(15)	(15)	(15)
plus: depreciation/amortisation expenses on ROU assets (a)	126	126	126	126	126
less: lease principal repayments (a)	111	111	111	111	111
Net Cash Operating Surplus/(Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) Applies leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	15,696	16,791	15,966	15,966	15,966
Trade and other receivables	2,594	2,594	2,594	2,594	2,594
Other investments	33,029	31,634	31,634	31,634	31,634
Total financial assets	51,319	51,019	50,194	50,194	50,194
Non-financial assets					
Land and buildings	81,403	81,820	82,477	82,394	82,526
Property, plant and equipment	2,608	2,479	2,635	2,706	2,562
Total non-financial assets	84,011	84,299	85,112	85,100	85,088
Total assets	135,330	135,318	135,306	135,294	135,282
LIABILITIES					
Payables					
Suppliers	716	716	716	716	716
Other payables	529	529	529	529	529
Total payables	1,245	1,245	1,245	1,245	1,245
Interest bearing liabilities					
Leases	769	772	775	778	781
Total interest bearing liabilities	769	772	775	778	781
Provisions					
Employee provisions	4,348	4,348	4,348	4,348	4,348
Total provisions	4,348	4,348	4,348	4,348	4,348
Total liabilities	6,362	6,365	6,368	6,371	6,374
Net assets	128,968	128,953	128,938	128,923	128,908
EQUITY*					
Parent entity interest					
Contributed equity	3,021	3,021	3,021	3,021	3,021
Reserves	39,618	39,618	39,618	39,618	39,618
Retained surplus (accumulated deficit)	86,329	86,314	86,299	86,284	86,269
Total parent entity interest	128,968	128,953	128,938	128,923	128,908
Total equity	128,968	128,953	128,938	128,923	128,908

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)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	86,329	39,618	3,021	128,968
Adjusted opening balance	86,329	39,618	3,021	128,968
Comprehensive income				
Surplus/(deficit) for the period	(15)	-	-	(15)
Total comprehensive income	(15)	-	-	(15)
Estimated closing balance as at 30 June 2026	86,314	39,618	3,021	128,953
Closing balance attributable to the Australian Government	86,314	39,618	3,021	128,953

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	38,223	50,314	60,138	58,951	53,664
Sale of goods and rendering of services	505	505	505	505	505
Interest	820	820	820	820	820
Grants	11,745	11,516	11,696	11,709	11,109
Other	1,199	1,014	1,029	1,045	1,045
Total cash received	52,492	64,169	74,188	73,030	67,143
Cash used					
Employees	22,441	22,472	22,588	22,550	21,950
Suppliers	16,495	16,411	17,436	18,022	17,860
Interest payments on lease liability	8	8	8	8	8
Other	12,292	24,022	32,900	31,194	26,069
Total cash used	51,236	62,913	72,932	71,774	65,887
Net cash from/(used by) operating activities	1,256	1,256	1,256	1,256	1,256
INVESTING ACTIVITIES					
Cash received					
Investments	-	1,395	-	-	-
Total cash received	-	1,395	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	6,222	1,445	1,970	1,145	1,145
Total cash used	6,222	1,445	1,970	1,145	1,145
Net cash from/(used by) investing activities	(6,222)	(50)	(1,970)	(1,145)	(1,145)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	111	111	111	111	111
Total cash used	111	111	111	111	111
Net cash from/(used by) financing activities	(111)	(111)	(111)	(111)	(111)
Net increase/(decrease) in cash held	(5,077)	1,095	(825)	-	-
Cash and cash equivalents at the beginning of the reporting period	20,773	15,696	16,791	15,966	15,966
Cash and cash equivalents at the end of the reporting period	15,696	16,791	15,966	15,966	15,966

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources (a)	6,222	1,445	1,970	1,145	1,145
TOTAL	6,222	1,445	1,970	1,145	1,145
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	6,222	1,445	1,970	1,145	1,145
Total cash used to acquire assets	6,222	1,445	1,970	1,145	1,145

Prepared on Australian Accounting Standards basis.

(a) 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)

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025					
Gross book value	24,258	61,360	8,828	77	94,523
Gross book value - ROU assets	317	1,006	-	-	1,323
Accumulated depreciation/ amortisation and impairment	-	(4,920)	(6,297)	-	(11,217)
Accumulated depreciation/amortisation and impairment - ROU assets	(61)	(557)	-	-	(618)
Opening net book balance	24,514	56,889	2,531	77	84,011
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services (a)	-	1,330	115	-	1,445
By purchase - appropriation ordinary annual services - ROU assets	6	108	-	-	114
Total additions	6	1,438	115	-	1,559
Other movements					
Depreciation/amortisation expense	-	(901)	(244)	-	(1,145)
Depreciation/amortisation on ROU assets	(9)	(117)	-	-	(126)
Total other movements	(9)	(1,018)	(244)	-	(1,271)
As at 30 June 2026					
Gross book value	24,258	62,690	8,943	77	95,968
Gross book value - ROU assets	323	1,114	-	-	1,437
Accumulated depreciation/ amortisation and impairment	-	(5,821)	(6,541)	-	(12,362)
Accumulated depreciation/amortisation and impairment - ROU assets	(70)	(674)	-	-	(744)
Closing net book balance	24,511	57,309	2,402	77	84,299

Prepared on Australian Accounting Standards basis.

- (a) '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

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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

	2024-25 Estimated actual \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available		
Departmental appropriation	11,106	11,195
s74 External Revenue (b)	200	100
Departmental capital budget (c)	855	445
Total departmental annual appropriations	12,161	11,740
Average staffing level (number)	59	58

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.

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

(b) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) 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

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measure						
Prime Minister and Cabinet – additional resourcing (a)	1.1					
Departmental payment		-	1,106	-	-	-
Total		-	1,106	-	-	-
Savings from External Labour – further extension (b)						
Departmental payment	1.1	-	-	-	-	(103)
Total		-	-	-	-	(103)
Total payment measure						
Departmental payment		-	1,106	-	-	-
Total		-	1,106	-	-	(103)

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

(a) This measure includes \$0.1 million in capital funding in 2025-26.

(b) 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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Workplace Gender Equality					
Departmental expenses					
Departmental appropriation	11,106	11,195	10,459	10,608	10,641
s74 External Revenue (a)	233	133	135	133	138
Expenses not requiring appropriation in the Budget year (b)	537	302	345	455	165
Departmental total	11,876	11,630	10,939	11,196	10,944
Total expenses for program 1.1	11,876	11,630	10,939	11,196	10,944
	2024-25	2025-26			
Average staffing level (number)	59	58			

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

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and 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.	<ul style="list-style-type: none"> 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.	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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.	<ul style="list-style-type: none"> • 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.	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	8,299	8,320	8,023	8,283	8,265
Suppliers	2,630	2,555	2,101	1,988	2,044
Depreciation and amortisation (a)	927	735	795	905	615
Finance costs	20	20	20	20	20
Total expenses	11,876	11,630	10,939	11,196	10,944
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	200	100	100	100	100
Total own-source revenue	200	100	100	100	100
Gains					
Other	33	33	35	33	38
Total gains	33	33	35	33	38
Total own-source income	233	133	135	133	138
Net (cost of)/contribution by services	(11,643)	(11,497)	(10,804)	(11,063)	(10,806)
Revenue from Government	11,106	11,195	10,459	10,608	10,641
Surplus/(deficit) attributable to the Australian Government	(537)	(302)	(345)	(455)	(165)
Total comprehensive income/(loss)	(537)	(302)	(345)	(455)	(165)
Total comprehensive income/(loss) attributable to the Australian Government	(537)	(302)	(345)	(455)	(165)

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(537)	(302)	(345)	(455)	(165)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	513	321	381	491	201
plus: depreciation/amortisation expenses for ROU assets (b)	414	414	414	414	414
less: lease principal repayments (b)	390	433	450	450	450
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) 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.
- (b) Applies leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	262	262	262	262	262
Trade and other receivables	1,948	1,948	1,948	1,948	1,948
Total financial assets	2,210	2,210	2,210	2,210	2,210
Non-financial assets					
Land and buildings	1,320	793	348	1,922	1,507
Property, plant and equipment	144	144	144	53	48
Intangibles	3,050	3,287	3,289	3,244	3,409
Other non-financial assets	475	475	475	475	475
Total non-financial assets	4,989	4,699	4,256	5,694	5,439
Total assets	7,199	6,909	6,466	7,904	7,649
LIABILITIES					
Payables					
Suppliers	241	241	241	241	241
Other payables	176	176	176	176	176
Total payables	417	417	417	417	417
Interest bearing liabilities					
Leases	1,167	734	284	1,650	1,200
Total interest bearing liabilities	1,167	734	284	1,650	1,200
Provisions					
Employee provisions	861	861	693	809	752
Other provisions	231	231	231	231	231
Total provisions	1,092	1,092	924	1,040	983
Total liabilities	2,676	2,243	1,625	3,107	2,600
Net assets	4,523	4,666	4,841	4,797	5,049
EQUITY*					
Parent entity interest					
Contributed equity	12,963	13,408	13,760	14,115	14,475
Reserves	30	30	30	30	30
Retained surplus (accumulated deficit)	(8,470)	(8,772)	(8,949)	(9,348)	(9,456)
Total parent entity interest	4,523	4,666	4,841	4,797	5,049
Total equity	4,523	4,666	4,841	4,797	5,049

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)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(8,470)	30	12,963	4,523
Adjusted opening balance	(8,470)	30	12,963	4,523
Comprehensive income				
Surplus/(deficit) for the period	(302)		-	(302)
Total comprehensive income	(302)	-	12,963	(302)
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	445	445
Sub-total transactions with owners	-	-	445	445
Estimated closing balance as at 30 June 2026	(8,772)	30	13,408	4,666
Closing balance attributable to the Australian Government	(8,772)	30	13,408	4,666

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	11,106	11,195	10,459	10,608	10,641
Sale of goods and rendering of services	200	100	100	100	100
Total cash received	11,306	11,295	10,559	10,708	10,741
Cash used					
Employees	8,299	8,320	8,023	8,283	8,265
Suppliers	2,436	2,404	2,016	1,899	1,949
Interest payments on lease liability	20	20	20	20	20
Total cash used	10,755	10,744	10,059	10,202	10,234
Net cash from/(used by) operating activities	551	551	500	506	507
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	855	445	352	355	360
Total cash used	855	445	352	355	360
Net cash from/(used by) investing activities	(855)	(445)	(352)	(355)	(360)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	855	445	352	355	360
Total cash received	855	445	352	355	360
Cash used					
Principal payments on lease liability	551	551	500	506	507
Total cash used	551	551	500	506	507
Net cash from/(used by) financing activities	304	(106)	(148)	(151)	(147)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	262	262	262	262	262
Cash and cash equivalents at the end of the reporting period	262	262	262	262	262

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	855	445	352	355	360
Total new capital appropriations	855	445	352	355	360
<i>Provided for:</i>					
Purchase of non-financial assets	855	445	352	355	360
Total items	855	445	352	355	360
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	855	445	352	355	360
TOTAL	855	445	352	355	360
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	855	445	352	355	360
Total cash used to acquire assets	855	445	352	355	360

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' departmental capital budgets (DCBs).

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	703	594	7,655	8,952
Gross book value - ROU assets	2,070	-	-	2,070
Accumulated depreciation/ amortisation and impairment	(418)	(450)	(4,605)	(5,473)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,035)	-	-	(1,035)
Opening net book balance	1,320	144	3,050	4,514
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	100	345	445
Total additions	-	100	345	445
Other movements				
Depreciation/amortisation expense	(113)	(100)	(108)	(321)
Depreciation/amortisation on ROU assets	(414)	-	-	(414)
Total other movements	(527)	(100)	(108)	(735)
As at 30 June 2026				
Gross book value	703	694	8,000	9,397
Gross book value - ROU assets	2,070	-	-	2,070
Accumulated depreciation/ amortisation and impairment	(531)	(550)	(4,713)	(5,794)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,449)	-	-	(1,449)
Closing net book balance	793	144	3,287	4,224

Prepared on Australian Accounting Standards basis.

- (a) '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.