

PORTFOLIO ADDITIONAL ESTIMATES
STATEMENTS 2025–26

PRIME MINISTER AND CABINET PORTFOLIO

EXPLANATIONS OF ADDITIONAL ESTIMATES 2025–26

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Department of the Prime Minister and Cabinet
PO Box 6500
Canberra ACT 2600
Twl: (02) 6271 5111
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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 Portfolio Additional Estimates Statements in support of the 2025-26 Additional Estimates for the Prime Minister and Cabinet Portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the Portfolio.

I present these statements by virtue of my ministerial responsibility for accountability to the Parliament and, through it, the public.

Yours sincerely

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

Patrick Gorman

Abbreviations and conventions

The following notations 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nfp	not for publication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

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 Financial Officer, in the 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 Estimates Statements) can be located on the Australian Government Budget website at www.budget.gov.au.

**User guide
to the
Portfolio Additional
Estimate Statements**

User guide

The purpose of the 2025–26 Portfolio Additional Estimates Statements (PAES), like that of the 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. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2025–2026. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide	
Provides a brief introduction explaining the purpose of the PAES.	
Portfolio overview	
Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.	
Entity Additional Estimates Statements	
A statement (under the name of the entity) for each entity affected by Additional Estimates.	
Section 1: Entity overview and resources	This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4.
Section 2: Revisions to outcomes and planned performance	This section details changes to Government outcomes and/or changes to the planned performance of entity programs.
Section 3: Special account flows and budgeted financial statements	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.

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Portfolio overview

Prime Minister and Cabinet Portfolio overview

Since the publication of the 2025–26 Portfolio Budget Statements (PB Statements) the Net Zero Economy Authority transferred to the Industry, Science and Resources Portfolio. There have been no other significant changes in the Portfolio.

A full outline of the Portfolio Overview can be found in the 2025–26 PB Statements.

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 — Senator the Hon Malarndirri McCarthy	
Assistant Minister to the Prime Minister and Assistant Minister for the Public Service — The Hon Patrick Gorman MP Assistant Minister for Women — The Hon Rebecca White MP Cabinet Secretary – The Hon Dr Andrew Charlton MP	
Department of the Prime Minister and Cabinet	<i>Secretary: Dr Steven Kennedy PSM, FSSA</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>Chief Executive Officer: Mr Shane Hamilton</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.	
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</i>
Outcome: To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public.	
Australian Public Service Commission	<i>Commissioner: Dr Gordon de Brouwer</i>
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.	
Indigenous Business Australia	<i>Chief Executive Officer: Mr David Knights</i>
Outcome: Improved wealth acquisition to support the economic independence of Aboriginal and Torres Strait Islander peoples through commercial enterprise, asset acquisition, construction and access to concessional home and business loans.	

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 Julie-Ann Guivarra

Outcome: 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.

Northern Territory Aboriginal Investment Corporation

Chief Executive Officer: Mr Nigel Browne

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.

Northern Territory Aboriginal Land Councils

Anindilyakwa Land Council – *Accountable Authority: Ms Cherelle Wurrawilya (Chair) and Mr Matthew Bonson (Chief Executive Officer)*

Central Land Council – *Accountable Authority: Mr Warren Williams (Chair) and Mr Lesley Turner (Chief Executive Officer)*

Northern Land Council – *Accountable Authority: Mr Matthew Ryan (Chair) and Mr Yuseph Deen (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: Ms Kathy Klugman

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.

Torres Strait Regional Authority

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

Secretary: Beverly Ardler

Objective: Established by the *Aboriginal Land Grant (Jervis Bay Territory) Act 1986* to hold title to land and provide council services to the Aboriginal Community of Jervis Bay.

**Entity additional
estimates statements**

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 strategic direction statement for the Department of the Prime Minister and Cabinet (PM&C) can be found in the 2025-26 Portfolio Budget Statements (PB Statements).

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for PM&C at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025-26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024-25 financial statements.

Table 1.1: PM&C resource statement – Additional Estimates for 2025–26 as at February 2026

	<i>Actual available appropriation</i>	<i>Estimate as at Budget (a)</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2024-25 \$'000</i>	<i>2025-26 \$'000</i>	<i>2025-26 \$'000</i>	<i>2025-26 \$'000</i>
Departmental				
Annual appropriations - ordinary annual services (b)				
Prior year appropriations available (c)	13,317	13,317	(1,196)	12,121
Departmental appropriation	228,496	253,026	(27,260)	225,766
s74 External Revenue (d)	48,844	28,766	-	28,766
Departmental capital budget (e)	21,325	13,555	35,928	49,483
<i>Total departmental annual appropriations</i>	<i>311,982</i>	<i>308,664</i>	<i>7,472</i>	<i>316,136</i>
Total departmental resourcing	311,982	308,664	7,472	316,136
Administered				
Annual appropriations - ordinary annual services (b)				
Prior year appropriations available (c)	4,463	4,463	(2,906)	1,557
Outcome 1	44,840	44,021	177	44,198
Administered capital budget (f)	3,552	3,217	1,343	4,560
Payments to corporate entities (g)	133,954	141,824	2,105	143,929
Annual appropriations - other services - non-operating (h)				
Payments to corporate entities (g)	28,250	22,977	14,633	37,610
<i>Total administered annual appropriations</i>	<i>215,059</i>	<i>216,502</i>	<i>15,352</i>	<i>231,854</i>
<i>Total administered special appropriations</i>	<i>10</i>	<i>10</i>	<i>-</i>	<i>10</i>
<i>less payments to corporate entities from annual/special appropriations</i>	<i>(162,204)</i>	<i>(164,801)</i>	<i>(16,738)</i>	<i>(181,539)</i>
Total administered resourcing	52,865	51,711	(1,386)	50,325
Total resourcing for PM&C	364,847	360,375	6,086	366,461
			<i>Actual 2024-25</i>	<i>2025-26</i>
Average staffing level (number)			1,235	1,130

Table 1.1: PM&C resource statement – Additional Estimates for 2025–26 as at February 2026 (continued)**Third party payments from and on behalf of other entities**

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2024-25 \$'000</i>	<i>2025-26 \$'000</i>	<i>2025-26 \$'000</i>	<i>2025-26 \$'000</i>
Receipts received from other entities for the provision of services (disclosed above in s74 External Revenue section above)	48,844	28,766	-	28,766
Payments made to corporate entities within the Portfolio				
Australian Institute of Aboriginal and Torres Strait Islander Studies	32,386	25,021	16,738	41,759
Indigenous Land and Seas Corporations	10,087	10,071	-	10,071
Indigenous Business Australia	34,735	33,616	-	33,616
Aboriginal Hostels Limited	46,773	46,490	-	46,490
Torres Strait Regional Authority	38,223	49,603	-	49,603

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) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bill (No. 1) 2025–2026 and Appropriation Bill (No. 2) 2025–2026
- b) *Supply Act (No. 1) 2025–26, Appropriation Act (No. 1) 2025–2026* and Appropriation Bill (No. 3) 2025–2026. Actual available appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 1) 2024–2025* and *Appropriation Act (No. 3) 2024–2025*.
- c) Excludes \$22.9m subject to administrative quarantine by Department of Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- d) Estimated external revenue receipts under section 74 of the PGPA Act.
- e) Departmental capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. 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 Act (No. 1) and form part of ordinary annual services items. 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) *Supply Act (No. 2) 2025–26, Appropriation Act (No. 2) 2025–2026* and Appropriation Bill (No. 4) 2025–2026. Actual available appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 2) 2024–2025* and *Appropriation Act (No. 4) 2024–2025*.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: PM&C 2025–26 measures since the Budget

		2025-26	2026-27	2027-28	2028-29
	Program	\$'000	\$'000	\$'000	\$'000
Payment measures					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non wage Expenses (a)	1.1				
Departmental payments		(4,706)	(4,675)	(4,621)	(4,262)
Total		(4,706)	(4,675)	(4,621)	(4,262)
Investing in Australia's Critical Minerals (b)	1.1				
Departmental payments		1,843	-	-	-
Total		1,843	-	-	-
Prime Minister and Cabinet – additional resourcing	1.1				
Departmental payments		3,560	7,120	7,180	7,270
Total		3,560	7,120	7,180	7,270
Total payment measures					
Departmental		697	2,445	2,559	3,008
Total		697	2,445	2,559	3,008

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 'Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses' relates to an election commitment /savings identified in the 2025 Explanatory Memorandum to the *Appropriation Act (No. 1) 2025–2026* and *Appropriation Act (No. 2) 2025–2026*. The full measure description and package details appear in the 2025-26 MYEFO under Cross Portfolio.
- b) The measure titled 'Investing in Australia's Critical Minerals' is a cross portfolio measure. The full measure description and package details appear in the 2025-26 MYEFO under Cross Portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for PM&C at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 1					
Administered					
Movement of Funds					
(net increase)	1.1	1,343	-	-	-
Changes in Parameters					
(net decrease)	1.1	-	(75)	(25)	(22)
Other Variations					
(net increase)	1.1	177	180	178	171
(net decrease)	1.1	(20,000)	-	-	(4,004)
Net impact on appropriations for Outcome 1 (administered)		(18,480)	105	153	(3,855)
Outcome 1					
Departmental					
Annual appropriations					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non wage Expenses					
	1.1	(4,706)	(4,675)	(4,621)	(4,262)
Investing in Australia's Critical Minerals	1.1	1,843	-	-	-
Prime Minister and Cabinet – additional resourcing	1.1	3,560	7,120	7,180	7,270
Movement of Funds					
(net increase)	1.1	35,928	3,435	2,450	220
(net decrease)	1.1	(32,663)	-	-	-
Changes in Parameters					
(net increase)	1.1	-	-	337	172
(net decrease)	1.1	-	(165)	-	-
Other Variations					
(net increase)	1.1	514	-	-	-
Net impact on appropriations for Outcome 1 (departmental)		4,476	5,715	5,346	3,400
Total net impact on appropriations for Outcome 1		(14,004)	5,820	5,499	(455)

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

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for PM&C through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024-25 <i>Available</i> \$'000	2025-26 Budget (a) \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - Prime Minister and Cabinet	48,392	47,238	48,758	1,520	-
Total administered	48,392	47,238	48,758	1,520	-
Departmental programs					
Outcome 1 - Prime Minister and Cabinet (b)	249,821	266,581	275,249	41,331	(32,663)
Total departmental	249,821	266,581	275,249	41,331	(32,663)
Total administered and departmental	298,213	313,819	324,007	42,851	(32,663)

- a) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bill (No. 1) 2025–2026 and Appropriation Bill (No. 2) 2025–2026.
- b) Reduction reflects section 51 withholding to *Appropriation Act (No. 1) 2025–2026* due to Government decisions.

Section 2: Revisions to outcomes and planned performance

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 Actual expenses \$'000	2025-26 Revised estimated expenses \$'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	42	144	151	150	155
National Australia Day Council Limited	15,713	16,079	6,277	6,436	6,585
Office for Women	13,745	16,925	9,575	9,279	5,447
Parliament House Briefing Room	1,601	2,398	2,446	2,499	2,557
Prime Minister's Official Residences	2,314	2,525	2,612	2,678	2,740
State occasions and official visits	4,136	4,424	4,579	4,695	4,799
Support to the former Governors-General (a)	903	1,702	1,605	1,513	1,424
Net Zero Economy Authority	3,728	-	-	-	-
Payments to corporate entities	131,954	143,929	140,115	138,032	132,853
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	174,136	188,126	167,360	165,282	156,560
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)	(892)	(868)	(834)	(802)	(772)
Expenses not requiring appropriation in the Budget year (b)	2,178	6,563	4,545	1,286	11,035
Administered total	175,432	193,831	171,081	165,776	166,833
Departmental expenses					
Departmental appropriation	230,591	225,766	166,783	169,352	172,940
s74 External Revenue (c)	48,844	28,766	43,895	50,301	55,328
Expenses not requiring appropriation in the Budget year (b)	16,934	13,282	12,276	11,854	12,493
Departmental total	296,369	267,814	222,954	231,507	240,761
Total expenses for program 1.1	471,801	461,645	394,035	397,283	407,594
	2024-25	2025-26			
Average staffing level (number)	1,235	1,130			

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 appropriation provided for the provision for future entitlement for each of the former Governors-General. This is unwound as expenses not requiring appropriation in the Budget year.
- b) Expenses not requiring appropriation in the Budget year are made up of depreciation/amortisation expenses, make good expenses, and audit fees.
- c) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

Section 3: Special account flows and budgeted financial statements

3.1 Budgeted financial statements

3.1.1 Analysis of budgeted financial statements

Since the 2025-26 PB Statements, PM&C's budgeted financial statements have changed as a result of measures identified in Table 1.2 and other variations in Table 1.3.

Departmental Financial Statements

The Comprehensive Income Statement (Table 3.1) sets out the application of funding to ordinary operation expenses. Departmental expenses have decreased since the 2024–25 PB Statements due to reclassification of departmental operating budget to departmental capital budget.

Administered Financial Statements

Administered expense have decreased since the 2025–26 PB Statements due to transfer of the Buy Australian Campaign Budget measure from PM&C to the Department of Industry, Science and Resources through the Pre-election Economic and Fiscal Outlook 2025.

3.1.2 Budgeted financial statements

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
EXPENSES					
Employee benefits	196,169	152,796	145,079	152,190	158,278
Suppliers	78,198	90,708	54,320	55,954	58,844
Depreciation and amortisation	20,443	23,350	22,691	22,632	22,908
Finance costs	1,073	960	864	731	731
Write-down and impairment of assets	486	-	-	-	-
Total expenses	296,369	267,814	222,954	231,507	240,761
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	48,844	28,766	43,895	50,301	55,328
Total own-source revenue	48,844	28,766	43,895	50,301	55,328
Gains					
Other gains	4,087	-	-	-	-
Total gains	4,087	-	-	-	-
Total own-source income	52,931	28,766	43,895	50,301	55,328
Net (cost of)/contribution by services	(243,438)	(239,048)	(179,059)	(181,206)	(185,433)
Revenue from Government	230,591	225,766	166,783	169,352	172,940
Surplus/(deficit) attributable to the Australian Government	(12,847)	(13,282)	(12,276)	(11,854)	(12,493)
Total comprehensive income/(loss) attributable to the Australian Government	(12,847)	(13,282)	(12,276)	(11,854)	(12,493)

**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	2025-26	2026-27	2027-28	2028-29
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	(12,847)	(13,282)	(12,276)	(11,854)	(12,493)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	10,840	13,905	13,314	13,257	13,529
plus: depreciation/amortisation expenses for ROU assets (b)	9,603	9,445	9,377	9,375	9,379
less: lease principal repayments (b)	8,791	10,068	10,415	10,778	10,415
Net Cash Operating Surplus/(Deficit)	(1,195)	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,595	1,595	1,595	1,595	1,595
Trade and other receivables	84,311	55,328	53,630	52,216	52,216
Other financial assets	4,067	4,067	4,067	4,067	4,067
Total financial assets	89,973	60,990	59,292	57,878	57,878
Non-financial assets					
Land and buildings	93,826	84,575	75,563	65,882	53,716
Property, plant and equipment	14,239	13,259	12,868	11,615	9,593
Intangibles	19,245	55,609	51,655	47,649	44,417
Other non-financial assets	10,051	10,051	10,051	10,051	10,051
Total non-financial assets	137,361	163,494	150,137	135,197	117,777
Total assets	227,334	224,484	209,429	193,075	175,655
LIABILITIES					
Payables					
Suppliers	9,922	8,587	6,793	5,283	5,283
Other payables	5,793	5,793	5,793	5,793	5,793
Total payables	15,715	14,380	12,586	11,076	11,076
Interest bearing liabilities					
Leases	79,931	69,863	60,212	49,434	39,019
Total interest bearing liabilities	79,931	69,863	60,212	49,434	39,019
Provisions					
Employee provisions	60,868	60,868	60,868	60,868	60,868
Other provisions	556	556	556	556	556
Total provisions	61,424	61,424	61,424	61,424	61,424
Total liabilities	157,070	145,667	134,222	121,934	111,519
Net assets	70,264	78,817	75,207	71,141	64,136
EQUITY*					
Parent entity interest					
Contributed equity	208,620	258,103	266,673	274,328	279,816
Reserves	9,123	9,123	9,123	9,123	9,123
Retained surplus / (accumulated deficit)	(175,239)	(188,409)	(200,589)	(212,310)	(224,803)
Total parent entity interest	42,504	78,817	75,207	71,141	64,136
Total Equity	42,504	78,817	75,207	71,141	64,136

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	(175,127)	9,123	208,620	42,616
Adjusted opening balance	(175,127)	9,123	208,620	42,616
Comprehensive income				
Surplus/(deficit) for the period	(13,282)	-	-	(13,282)
Total comprehensive income	(13,282)	-	-	(13,282)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	49,483	49,483
Sub-total transactions with owners	-	-	49,483	49,483
Estimated closing balance as at 30 June 2026	(188,409)	9,123	258,103	78,817
Closing balance attributable to the Australian Government	(188,409)	9,123	258,103	78,817

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	289,074	254,532	210,678	219,653	228,268
Sale of goods and rendering of services	43,356	28,766	43,895	50,301	55,328
Net GST received	12,053	-	-	-	-
Total cash received	344,483	283,298	254,573	269,954	283,596
Cash used					
Employees	193,358	152,796	145,079	152,190	158,278
Suppliers	86,358	90,708	54,320	55,954	58,844
Net GST paid	11,613	-	-	-	-
Interest payments on lease liability	1,073	960	864	731	731
s74 External Revenue transferred to the OPA	43,307	28,766	43,895	50,301	55,328
Total cash used	335,709	273,230	244,158	259,176	273,181
Net cash from/(used by) operating activities	8,774	10,068	10,415	10,778	10,415
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	12,008	49,483	8,570	7,655	5,488
Total cash used	12,008	49,483	8,570	7,655	5,488
Net cash from/(used by) investing activities	(12,008)	(49,483)	(8,570)	(7,655)	(5,488)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	11,948	49,483	8,570	7,655	5,488
Total cash received	11,948	49,483	8,570	7,655	5,488
Cash used					
Principal payments on lease liability	8,791	10,068	10,415	10,778	10,415
Total cash used	8,791	10,068	10,415	10,778	10,415
Net cash from/(used by) financing activities	3,157	39,415	(1,845)	(3,123)	(4,927)
Net increase/(decrease) in cash held	(77)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,672	1,595	1,595	1,595	1,595
Cash and cash equivalents at the end of the reporting period	1,595	1,595	1,595	1,595	1,595

Prepared on Australian Accounting Standards basis.

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

	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	21,325	49,483	8,570	7,655	5,488
Total new capital appropriations	21,325	49,483	8,570	7,655	5,488
Provided for:					
Purchase of non-financial assets	21,325	49,483	8,570	7,655	5,488
Total Items	21,325	49,483	8,570	7,655	5,488
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	21,325	49,483	8,570	7,655	5,488
TOTAL	21,325	49,483	8,570	7,655	5,488
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	21,325	49,483	8,570	7,655	5,488
Total cash used to acquire assets	21,325	49,483	8,570	7,655	5,488

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	45,923	21,850	52,443	120,216
Gross book value - ROU assets	128,367	108		128,475
Accumulated depreciation/ amortisation and impairment	(21,806)	(7,665)	(33,198)	(62,669)
Accumulated depreciation/amortisation and impairment - ROU assets	(58,658)	(54)	-	(58,712)
Opening net book balance	93,826	14,239	19,245	127,310
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	3,485	4,313	41,685	49,483
Total additions	3,485	4,313	41,685	49,483
Other movements				
Depreciation/amortisation expense	(3,321)	(5,263)	(5,321)	(13,905)
Depreciation/amortisation on ROU assets	(9,415)	(30)	-	(9,445)
Total other movements	(12,736)	(5,293)	(5,321)	(23,350)
As at 30 June 2026				
Gross book value	49,408	26,163	94,128	169,699
Gross book value - ROU assets	128,367	108	-	128,475
Accumulated depreciation/ amortisation and impairment	(25,127)	(12,928)	(38,519)	(76,574)
Accumulated depreciation/amortisation and impairment - ROU assets	(68,073)	(84)	-	(68,157)
Closing net book balance	84,575	13,259	55,609	153,443

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through *Supply Act (No. 1) 2025–26*, *Annual Appropriation Act (No. 1) 2025–2026* and *Appropriation Bill (No. 3) 2025–2026* for depreciation/amortisation expenses, departmental capital budget 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 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	3,375	3,443	3,484	3,526	3,568
Suppliers	8,552	10,676	8,189	5,132	12,126
Grants	29,661	33,083	15,999	15,715	12,027
Depreciation and amortisation (a)	998	1,416	1,658	1,773	1,834
Finance costs	892	1,284	1,636	1,598	4,425
Payments to corporate entities	131,954	143,929	140,115	138,032	132,853
Total expenses administered on behalf of Government	175,432	193,830	171,081	165,776	166,833
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Other revenue	349	-	-	-	-
Total non-taxation revenue	349	-	-	-	-
Total own-source revenue administered on behalf of Government	349	-	-	-	-
Gains					
Other gains	31	-	-	-	-
Total gains administered on behalf of Government	31	-	-	-	-
Total own-source income administered on behalf of Government	380	-	-	-	-
Net cost of/(contribution by) services	175,052	193,830	171,081	165,776	166,833
Surplus/(deficit)	(175,052)	(193,830)	(171,081)	(165,776)	(166,833)

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Bill (No. 3) 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 Appropriation Act (No. 1) or Bill (No. 3) equity appropriations. For information regarding ACBs, please refer to Table 3.11 Administered Capital Budget Statement.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	45	45	45	45	45
Other investments	4,089,720	4,127,330	4,150,308	4,173,232	4,196,082
Total financial assets	4,089,765	4,127,375	4,150,353	4,173,277	4,196,127
Non-financial assets					
Land and buildings	91,277	92,091	91,521	91,982	91,864
Property, plant and equipment	1,257	3,969	5,477	5,121	5,306
Other non-financial assets	65	65	65	65	65
Total non-financial assets	92,599	96,125	97,063	97,168	97,235
Total assets administered on behalf of Government	4,182,364	4,223,500	4,247,416	4,270,445	4,293,362
LIABILITIES					
Payables					
Suppliers	577	577	577	577	577
Other payables	166	166	166	166	166
Total payables	743	743	743	743	743
Interest bearing liabilities					
Leases	2,459	2,128	1,584	830	31
Total interest bearing liabilities	2,459	2,128	1,584	830	31
Provisions					
Employee provisions	841	841	841	841	841
Other provisions	21,506	20,850	20,260	19,725	28,966
Total provisions	22,347	21,691	21,101	20,566	29,807
Total liabilities administered on behalf of Government	25,549	24,562	23,428	22,139	30,581
Net assets/(liabilities)	4,156,815	4,198,938	4,223,988	4,248,306	4,262,781

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	127	-	-	-	-
Other	351	-	-	-	-
Total cash received	478	-	-	-	-
Cash used					
Grants	29,316	33,083	15,999	15,715	12,027
Suppliers	10,304	11,329	9,145	6,085	4,761
Employees	3,241	2,492	2,528	2,573	2,627
Interest payments on lease liability	55	713	802	796	827
Payments to corporate entities	131,954	143,929	140,115	138,032	132,853
Total cash used	174,870	191,546	168,589	163,201	153,095
Net cash from / (used by) operating activities	(174,392)	(191,546)	(168,589)	(163,201)	(153,095)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	2,210	4,560	2,407	1,878	1,901
Corporate entity investments	28,250	37,610	22,978	22,924	22,850
Total cash used	30,460	42,170	25,385	24,802	24,751
Net cash from / (used by) investing activities	(30,460)	(42,170)	(25,385)	(24,802)	(24,751)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	2,210	4,560	2,704	1,878	1,901
Total cash received	2,210	4,560	2,704	1,878	1,901
Cash used					
Principal payments on lease liability	416	713	733	754	799
Total cash used	416	713	733	754	799
Net cash from/(used by) financing activities	1,794	3,847	1,971	1,124	1,102
Net increase/(decrease) in cash held	(203,058)	(229,869)	(192,003)	(186,879)	(176,744)
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	203,058	229,869	192,003	186,879	176,744
Total cash from Official Public Account	203,058	229,869	192,003	186,879	176,744
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act 1 and Bill 3 (ACB)	3,552	4,560	2,407	1,878	1,901
Total new capital appropriations	3,552	4,560	2,407	1,878	1,901
<i>Provided for:</i>					
Purchase of non-financial assets	3,552	4,560	2,407	1,878	1,901
Total Items	3,552	4,560	2,407	1,878	1,901
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	3,552	4,560	2,407	1,878	1,901
TOTAL	3,552	4,560	2,407	1,878	1,901
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	3,552	4,560	2,407	1,878	1,901
Total cash used to acquire assets	3,552	4,560	2,407	1,878	1,901

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 (2025–26 Budget year)

	Land	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	78,100	11,829	1,945	91,874
Gross book value - ROU assets	-	3,295	130	3,425
Accumulated depreciation/amortisation and impairment	-	(416)	(743)	(1,159)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(1,531)	(75)	(1,606)
Opening net book balance	78,100	13,177	1,257	92,534
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	1,520	3,040	4,560
By purchase - appropriation ordinary annual services - ROU assets	-	382	-	382
Total additions	-	1,902	3,040	4,942
Other movements				
Depreciation/amortisation expense	-	(529)	(277)	(806)
Depreciation/amortisation on ROU assets	-	(559)	(51)	(610)
Total other movements	-	(1,088)	(328)	(1,416)
As at 30 June 2026				
Gross book value	78,100	13,349	4,985	96,434
Gross book value - ROU assets	-	3,677	130	3,807
Accumulated depreciation/ amortisation and impairment	-	(945)	(1,020)	(1,965)
Accumulated depreciation/amortisation and impairment - ROU	-	(2,090)	(126)	(2,216)
Closing net book balance	78,100	13,991	3,969	96,060

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through *Supply Act (No. 1) 2025–26*, *Annual Appropriation Act (No. 1) 2025–2026* and *Appropriation Bill (No. 3) 2025–2026* for depreciation/amortisation expenses, Administered capital budget or other operational expenses.

Australian Institute of Aboriginal and Torres Strait Islander Studies

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Australian Institute of Aboriginal and Torres Strait Islander Studies

Section 1: Entity overview and resources

1.1 Strategic direction statement

There has been no significant change to the strategic direction of the Australian Institute of Aboriginal and Torres Strait Islander Studies (AIATSIS) from that outlined in the 2025–26 Portfolio Budget Statements.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for AIATSIS at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: AIATSIS resource statement – Additional Estimates for 2025–26 as at February 2026

	<i>Actual available appropriation</i>	Estimate as at Budget (a)	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Opening balance/cash reserves at 1 July	17,077	13,648	-	13,648
Funds from Government				
Annual appropriations - ordinary annual services (b)				
Outcome 1	29,343	24,894	2,105	26,999
Annual appropriations - other services (c)				
Equity injection	3,043	127	14,633	14,760
Total annual appropriations	32,386	25,021	16,738	41,759
Amounts received from related entities				
Amounts from other entities	2,172	606	-	606
Total amounts received from related entities	2,172	606	-	606
Total funds from Government	34,558	25,627	16,738	42,365
Funds from other sources				
Interest	1,568	862	-	862
Sale of goods and services	6,692	6,260	-	6,260
Other	8,126	6,541	-	6,541
Total funds from other sources	16,386	13,663	-	13,663
Total net resourcing for AIATSIS	68,021	52,938	16,738	69,676
			<i>Actual</i>	
			2024-25	2025-26
Average staffing level (number)			176	170

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.

- Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bill (No. 1) 2025–2026 and Appropriation Bill (No. 2) 2025–2026.
- Appropriation Act (No. 1) 2025–2026, Supply Act (No. 1) 2025–26 and Appropriation Bill (No. 3) 2025–2026.* Actual available appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 1) 2024–2025 and Appropriation Act (No. 3) 2024–2025*.
- Appropriation Act (No. 2) 2025–2026, Supply Act (No. 2) 2025–26 and Appropriation Bill (No. 4) 2025–2026.* Actual available appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 2) 2024–2025 and Appropriation Act (No. 4) 2024–2025*.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: AIATSIS 2025–26 measures since the Budget

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses (a)	1.1				
Departmental Payment		(241)	-	-	-
Total		(241)	-	-	-
Ngurra Cultural Precinct	1.1				
Departmental Payment		16,738	-	-	-
Total		16,738	-	-	-
Total payment measures					
Departmental payment		16,497	-	-	-
Total		16,497	-	-	-

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 'Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses' relates to an election commitment/savings identified in the 2025 Explanatory Memorandum to the *Appropriation Act (No. 1) 2025–2026 and Appropriation Act (No. 2) 2025–26*. The full measure description and package details appear in the 2025–26 MYEFO under Cross Portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for AIATSIS at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Further Reducing Spending on Consultants, Contractors and Labour	1.1				
Hire, and Non-wage Expenses		(241)	-	-	-
Ngurra Cultural Precinct	1.1	16,738	-	-	-
Changes in Parameters					
(net increase)	1.1	-	-	43	22
(net decrease)	1.1	-	(23)	-	-
Net impact on appropriations for Outcome 1 (departmental)		16,497	(23)	43	22
Total net impact on appropriations for Outcome 1		16,497	(23)	43	22

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

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for AIATSIS through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024-25 <i>Available</i>	2025-26 Budget (a)	2025-26 Revised	Additional Estimates	Reduced Estimates
	\$'000	\$'000	\$'000	\$'000	\$'000
Departmental programs					
Outcome 1 - Australian Institute of Aboriginal and Torres Strait Islander Studies	29,343	24,894	26,999	2,105	-
Total departmental	29,343	24,894	26,999	2,105	-
Total administered and departmental	29,343	24,894	26,999	2,105	-

a) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bill (No. 1) 2025–2026 and Appropriation Bill (No. 2) 2025–2026.

Table 1.5: Appropriation Bill (No. 4) 2025–2026

	2024-25 <i>Available</i>	2025-26 Budget	2025-26 Revised	Additional Estimates	Reduced Estimates
	\$'000	\$'000	\$'000	\$'000	\$'000
Non-operating					
Equity injections					
Collection Development Acquisition Budget	74	74	74	-	-
Closing the Cap - further investments (a)	2,969	53	53	-	-
Ngurra Cultural Precinct	-	-	14,633	14,633	-
Total non-operating	3,043	127	14,760	14,633	-
Total other services	3,043	127	14,760	14,633	-

a) Includes funding provided through 2024-25 and 2025-26 Budget measures.

Section 2: Revisions to outcomes and planned performance

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 Administered and Departmental funding sources.

Table 2.1.1 Budgeted expenses for Outcome 1

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'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 Act No. 1 and Bill No. 3)	29,343	26,999	25,495	24,065	24,313
Payment from related entities	2,172	606	606	-	-
Expenses not requiring appropriation in the budget year (a)	-	736	-	-	-
Revenues from other independent sources	12,643	13,057	8,978	8,352	5,838
Total expenses for Program 1.1	44,158	41,398	35,079	32,417	30,151
Average staffing level (number)	176	170			

a) Expenses not requiring appropriation in the Budget year includes expenses funded from prior year appropriations or own source revenue.

Section 3: Special account flows and budgeted financial statements

3.1 Budgeted financial statements

3.1.1 Analysis of budgeted financial statements

Since the 2025–26 Portfolio Budget Statements, AIATSIS' budgeted financial statements have changed as a result of the Ngurra Cultural Precinct measures.

An additional \$16.7 million of funding in 2025–26 (including \$14.6 million in capital) has been provided to AIATSIS to continue to progress the development of Ngurra: The National Aboriginal and Torres Strait Islander Cultural Precinct.

This measure builds on the 2024–25 Budget measure titled Further Investment to Closing the Gap.

3.1.2 Budgeted financial statements

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	23,628	22,689	25,892	26,734	26,099
Suppliers	17,555	16,117	6,696	3,206	1,442
Grants	10	-	-	-	-
Depreciation and amortisation	2,748	2,429	2,342	2,342	2,490
Finance costs	165	163	149	135	120
Write-down and impairment of assets	49	-	-	-	-
Losses from asset sales	3	-	-	-	-
Total expenses	44,158	41,398	35,079	32,417	30,151
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	6,692	6,260	6,369	5,421	4,438
Interest	1,568	862	500	400	400
Other	6,933	6,541	2,715	2,531	1,000
Total own-source revenue	15,193	13,663	9,584	8,352	5,838
Gains					
Other	1,193	-	-	-	-
Total gains	1,193	-	-	-	-
Total own-source income	16,386	13,663	9,584	8,352	5,838
Net (cost of)/contribution by services	(27,772)	(27,735)	(25,495)	(24,065)	(24,313)
Revenue from Government	29,343	26,999	25,495	24,065	24,313
Surplus/(deficit) attributable to the Australian Government	1,571	(736)	-	-	-
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	1,068	-	-	-	-
Total other comprehensive income	1,068	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	2,639	(736)	-	-	-

**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	2025-26	2026-27	2027-28	2028-29
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	2,639	(736)	-	-	-
plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations (a)	74	74	74	74	74
plus: depreciation/amortisation expenses for ROU assets (b)	576	533	446	446	446
less: lease principal repayments (b)	499	454	377	402	427
Net Cash Operating Surplus/ (Deficit)	2,790	(583)	143	118	93

Prepared on Australian Accounting Standards basis.

- a) From 2010-11, the Government introduced the net cash appropriation arrangement providing Designated Collection Institutions with a separate Collection Development Acquisition Budget (or CDAB) under Appropriation Act (No. 2) and Appropriation Bill (No. 4). This replaced revenue appropriations under Appropriation Act (No. 1) or Bill (No. 3) used for heritage and cultural depreciation expenses. For information regarding CDABs, refer to Table 3.6 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	2025-26	2026-27	2027-28	2028-29
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	6,056	3,682	3,345	3,087	5,480
Trade and other receivables	1,275	1,275	1,275	1,275	1,275
Other investments	11,021	9,966	11,371	11,345	12,497
Total financial assets	18,352	14,923	15,991	15,707	19,252
Non-financial assets					
Land and buildings	32,505	47,360	46,469	45,578	44,458
Property, plant and equipment	3,886	4,438	4,991	5,490	4,370
Heritage and cultural	13,171	13,245	13,319	13,393	13,467
Intangibles	1,103	1,053	1,003	953	703
Inventories	160	160	160	160	160
Other non-financial assets	418	418	418	418	418
Total non-financial assets	51,243	66,674	66,360	65,992	63,576
Total assets	69,595	81,597	82,351	81,699	82,828
LIABILITIES					
Payables					
Suppliers	887	638	615	658	2,051
Other payables	2,229	910	1,936	1,569	1,658
Total payables	3,116	1,548	2,551	2,227	3,709
Interest bearing liabilities					
Leases	4,869	4,415	4,038	3,636	3,209
Total interest bearing liabilities	4,869	4,415	4,038	3,636	3,209
Provisions					
Employee provisions	4,606	4,606	4,606	4,606	4,606
Other provisions	33	33	33	33	33
Total provisions	4,639	4,639	4,639	4,639	4,639
Total liabilities	12,624	10,602	11,228	10,502	11,557
Net assets	56,971	70,995	71,123	71,197	71,271
EQUITY*					
Parent entity interest					
Contributed equity	7,542	22,302	22,430	22,504	22,578
Reserves	23,359	23,359	23,359	23,359	23,359
Retained surplus / (accumulated deficit)	26,070	25,334	25,334	25,334	25,334
Total parent entity interest	56,971	70,995	71,123	71,197	71,271

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	26,070	23,359	7,542	56,971
Adjusted opening balance	26,070	23,359	7,542	56,971
Comprehensive income				
Surplus/(deficit) for the period	(736)	-	-	(736)
Total comprehensive income	(736)	-	-	(736)
of which:				
Attributable to the Australian Government	(736)	-	-	(736)
Transactions with owners				
Contributions by owners				
Equity Injection - Appropriation	-	-	14,760	14,760
Sub-total transactions with owners	-	-	14,760	14,760
Estimated closing balance as at 30 June 2026	25,334	23,359	22,302	70,995
Closing balance attributable to the Australian Government	25,334	23,359	22,302	70,995

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised 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	26,999	25,495	24,065	24,313
Sale of goods and rendering of services	6,420	6,260	6,369	5,421	4,438
Interest	1,657	862	500	400	400
Net GST received	1,686	-	-	-	-
Other	8,565	6,541	2,715	2,531	1,000
Total cash received	47,671	40,662	35,079	32,417	30,151
Cash used					
Employees	22,546	22,689	25,892	26,734	26,099
Suppliers	20,700	16,366	6,719	3,163	49
Interest payments on lease liability	165	163	149	135	120
Other	10	1,319	(1,026)	367	(89)
Total cash used	43,421	40,537	31,734	30,399	26,179
Net cash from/(used by) operating activities	4,250	125	3,345	2,018	3,972
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	190	-	-	-	-
Investments	3,419	1,055	1,303	-	-
Total cash received	3,609	1,055	1,303	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	8,145	17,860	2,028	1,974	74
Investments	-	-	2,708	(26)	1,152
Total cash used	8,145	17,860	4,736	1,948	1,226
Net cash from/(used by) investing activities	(4,536)	(16,805)	(3,433)	(1,948)	(1,226)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	3,043	14,760	128	74	74
Total cash received	3,043	14,760	128	74	74
Cash used					
Principal payments on lease liability	499	454	377	402	427
Total cash used	499	454	377	402	427
Net cash from/(used by) financing activities	2,544	14,306	(249)	(328)	(353)
Net increase/(decrease) in cash held	2,258	(2,374)	(337)	(258)	2,393
Cash and cash equivalents at the beginning of the reporting period	3,798	6,056	3,682	3,345	3,087
Cash and cash equivalents at the end of the reporting period	6,056	3,682	3,345	3,087	5,480

Prepared on Australian Accounting Standards basis.

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

	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Act No. 2 and Bill 4	3,043	14,760	128	74	74
Total new capital appropriations	3,043	14,760	128	74	74
Provided for:					
Purchase of non-financial assets	3,043	14,760	128	74	74
Total Items	3,043	14,760	128	74	74
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	3,043	14,760	128	74	74
Funded internally from departmental resources (b)	5,102	3,100	1,900	1,900	1,900
TOTAL	8,145	17,860	2,028	1,974	1,974
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	8,145	17,860	2,028	1,974	1,974
less: additions by creditors/borrowings					
plus: borrowing/finance costs	165	163	149	135	120
Total cash used to acquire assets	8,310	18,023	2,177	2,109	2,094

Prepared on Australian Accounting Standards basis.

- a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations (inclusive of Supply Act arrangements).
- b) 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 (2025–26 Budget year)

	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	28,750	5,390	13,171	1,640	48,951
Gross book value - ROU assets	6,386	-	-	-	6,386
Accumulated depreciation/ amortisation and impairment	(833)	(1,504)	-	(537)	(2,874)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,798)	-	-	-	(1,798)
Opening net book balance	32,505	3,886	13,171	1,103	50,665
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity (a)	14,633	53	74	-	14,760
By purchase - appropriation equity - ROU assets	-	-	-	-	-
By purchase - appropriation ordinary annual services (b)	1,400	1,500	-	200	3,100
Total additions	16,033	1,553	74	200	17,860
Other movements					
Accumulated depreciation/amortisation and impairment - ROU assets	(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	44,783	6,943	13,245	1,840	66,811
Gross book value - ROU assets	6,386	-	-	-	6,386
Accumulated depreciation/ amortisation and impairment	(1,478)	(2,505)	-	(787)	(4,770)
Accumulated depreciation/amortisation and impairment - ROU assets	(2,331)	-	-	-	(2,331)
Closing net book balance	47,360	4,438	13,245	1,053	66,096
Estimated operating expenditure in income statement for heritage and cultural assets					
Operations and Maintenance			2571		
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 or Administered Assets and Liabilities appropriations provided through *Annual Appropriation Act (No. 2) 2025–2026*, *Supply Act (No. 1) 2025–26* and *Appropriation Bill (No. 4) 2025–2026*, including Collection Development and Acquisition Budget.
- b) 'Appropriation ordinary annual services' refers to funding provided through *Annual Appropriation Act (No. 1) 2025–2026*, *Supply Act (No. 1) 2025–26* and *Appropriation Bill (No. 3) 2025–2026* for depreciation/amortisation expenses, departmental capital budget or other operational expenses.

Australian Public Service Commission

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Australian Public Service Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

There has been no change to the Australian Public Service Commission's strategic direction statement outlined in the APSC chapter in the 2025–26 Portfolio Budget Statements.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the APSC at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: APSC resource statement – Additional Estimates for 2025–26 as at February 2026

	<i>Actual available appropriation</i>	<i>Estimate as at Budget (a)</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2024-25 \$'000</i>	<i>2025-26 \$'000</i>	<i>2025-26 \$'000</i>	<i>2025-26 \$'000</i>
Departmental				
Annual appropriations - ordinary annual services (b)				
Prior year appropriations available	37,525	37,046	8,731	45,777
Departmental appropriation	67,169	56,225	2,563	58,788
s74 External Revenue (c)	32,153	31,584	-	31,584
Departmental capital budget (d)	1,029	439	-	439
Total departmental annual appropriations	137,876	125,294	11,294	136,588
Total departmental resourcing	137,876	125,294	11,294	136,588
Administered				
Total administered special appropriations	4,686	4,706	-	4,706
Total administered resourcing	4,686	4,706	-	4,706
Total resourcing for APSC	142,562	130,000	11,294	141,294
			<i>Actual 2024-25</i>	<i>2025-26</i>
Average staffing level (number)			403	386

Third party payments from and on behalf of other entities

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2024-25 \$'000</i>	<i>2025-26 \$'000</i>	<i>2025-26 \$'000</i>	<i>2025-26 \$'000</i>
Payments made by other entities on behalf of the APSC				
Attorney-General's Department -				
<i>Remuneration Tribunal Act 1973</i>	4,686	4,706	-	4,706

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) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bill (No. 1) 2025–2026 and Appropriation Bill (No. 2) 2025–2026.
- b) *Appropriation Act (No. 1) 2025–2026, Supply Act (No. 1) 2025–26* and Appropriation Bill (No. 3) 2025–2026. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 1) 2024–2025* and *Appropriation Act (No. 3) 2024–2025*.
- c) Estimated external revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- d) Departmental capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: APSC 2025–26 measures since the Budget

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures					
Artificial Intelligence Plan for the Australian Public Service – implementation (a)					
Departmental payments	1.1	2,563	5,967	7,545	4,746
Total		2,563	5,967	7,545	4,746
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses (b)					
Departmental payments	1.1	(853)	(1,564)	(1,359)	(1,324)
Total		(853)	(1,564)	(1,359)	(1,324)
Prime Minister and Cabinet - additional resourcing (c)					
Departmental payments	1.1	9,178	-	-	-
Total		9,178	-	-	-
Total payment measures					
Departmental		10,888	4,403	6,186	3,422
Total		10,888	4,403	6,186	3,422

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.

- The measure titled Artificial Intelligence Plan for the Australian Public Service – implementation is a cross-portfolio measure. The full measure description and package details appear in the 2025-26 MYEFO under Cross Portfolio.
- The measure titled 'Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses' relates to an election commitment /savings identified in the 2025 Explanatory Memorandum to the *Appropriation Act (No. 1) 2025–2026* and *Appropriation Act (No. 2) 2025–2026*. The full measure description and package details appear in the 2025–26 MYEFO under Cross Portfolio.
- The measure titled 'Prime Minister and Cabinet – additional resourcing' is included in the 2025 Explanatory Memorandum to the *Appropriation Act (No. 1) 2025–2026* and *Appropriation Act (No. 2) 2025–2026*.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the APSC at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 1					
Administered					
Annual appropriations					
Changes in Parameters					
(net decrease)	1.1	-	(14)	(5)	(5)
Net impact on appropriations for Outcome 1 (administered)		-	(14)	(5)	(5)
Departmental					
Annual appropriations					
Artificial Intelligence Plan for the Australian Public Service – implementation	1.1	2,563	5,967	7,545	4,746
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1	(853)	(1,564)	(1,359)	(1,324)
Prime Minister and Cabinet - additional resourcing	1.1	9,178	-	-	-
Changes in Parameters					
(net increase)	1.1	-	-	92	67
(net decrease)	1.1	-	(46)	-	-
Other Variations					
(net increase)	1.1	-	-	-	754
Net impact on appropriations for Outcome 1 (departmental)		10,888	4,357	6,278	4,243
Total net impact on appropriations for Outcome 1		10,888	4,343	6,273	4,238

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

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the APSC through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024-25 <i>Available</i>	2025-26 Budget (a)	2025-26 Revised	Additional Estimates	Reduced Estimates
	\$'000	\$'000	\$'000	\$'000	\$'000
Departmental programs					
Outcome 1 - Australian Public Service					
Commission	68,198	56,664	59,227	2,563	-
Total departmental	68,198	56,664	59,227	2,563	-
Total administered and departmental	68,198	56,664	59,227	2,563	-

a) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bill (No. 1) 2025–2026 and Appropriation Bill (No. 2) 2025–2026.

Section 2: Revisions to outcomes and planned performance

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 the APSC intends to spend (on an accrual basis) on achieving its 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 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000			
Program 1.1: Australian Public Service Commission					
Departmental expenses					
Departmental appropriation	64,565	58,788			
s74 External Revenue (a)	32,153	31,584			
Expenses not requiring appropriation in the Budget year (b)	2,455	1,885			
Departmental total	99,173	92,257			
Total expenses for program 1.1	99,173	92,257			
Program 1.2: Judicial Office Holders' Remuneration and Entitlements					
Administered expenses					
Special appropriations					
Remuneration Tribunal Act 1973	4,686	4,706			
Administered total	4,686	4,706			
Total expenses for program 1.2	4,686	4,706			
Outcome 1 Totals by appropriation type					
Administered expenses					
Special appropriations	4,686	4,706	4,801	4,872	4,984
Administered total	4,686	4,706	4,801	4,872	4,984
Departmental expenses					
Departmental appropriation	64,565	58,788	52,028	53,013	52,310
s74 External Revenue (a)	32,153	31,584	31,641	31,641	31,641
Expenses not requiring appropriation in the Budget year (b)	2,455	1,885	1,767	1,243	803
Departmental total	99,173	92,257	85,436	85,897	84,754
Total expenses for Outcome 1	103,859	96,963	90,237	90,769	89,738
	2024-25	2025-26			
Average staffing level (number)	403	386			

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/amortisation expenses, make good expenses, and audit fees.

Section 3: Special account flows and budgeted financial statements

3.1 Budgeted financial statements

3.1.1 Analysis of budgeted financial statements

Since the 2025–26 PB Statement, the APSC’s budgeted financial statements have changed as a result of measures identified in Table 1.2 and other variations in Table 1.3.

The Comprehensive Income Statement (Table 3.1) sets out the application of funding to ordinary operating expenses. Departmental expenses have increased since the 2025–26 PB Statements due to the Prime Minister and Cabinet – additional resourcing and Artificial Intelligence Plan for the Australian Public Service – implementation measures.

APSC continues to budget for a break-even operating result, adjusted for depreciation and amortisation expenses, in all years.

There have been no other significant changes to the Administered or Departmental budgeted financial statements.

3.1.2 Budgeted financial statements

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	64,196	59,432	53,926	55,956	58,760
Suppliers	30,427	29,249	28,052	26,841	23,675
Depreciation and amortisation	4,473	3,457	3,339	2,649	1,898
Finance costs	64	119	119	451	421
Losses from asset sales	13	-	-	-	-
Total expenses	99,173	92,257	85,436	85,897	84,754
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	32,153	31,584	31,641	31,641	31,641
Total own-source revenue	32,153	31,584	31,641	31,641	31,641
Gains					
Other gains	124	43	43	43	43
Total gains	124	43	43	43	43
Total own-source income	32,277	31,627	31,684	31,684	31,684
Net (cost of)/contribution by services	(66,896)	(60,630)	(53,752)	(54,213)	(53,070)
Revenue from Government	67,169	58,788	52,028	53,013	52,310
Surplus/(deficit) attributable to the Australian Government	273	(1,842)	(1,724)	(1,200)	(760)
Total comprehensive income/(loss) attributable to the Australian Government	273	(1,842)	(1,724)	(1,200)	(760)

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	2025-26	2026-27	2027-28	2028-29
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	273	(1,842)	(1,724)	(1,200)	(760)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	2,346	1,803	1,842	1,649	898
plus: depreciation/amortisation expenses for ROU assets (b)	2,127	1,654	1,497	1,000	1,000
less: lease principal repayments (b)	2,208	1,615	1,615	1,449	1,138
Net Cash Operating Surplus/ (Deficit)	2,538	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,480	1,480	1,480	1,480	1,480
Trade and other receivables	50,718	50,342	50,445	50,445	50,445
Total financial assets	52,198	51,822	51,925	51,925	51,925
Non-financial assets					
Land and buildings	5,117	2,672	345	8,515	7,010
Property, plant and equipment	1,074	1,219	1,273	1,331	1,395
Intangibles	1,418	1,179	560	135	136
Other non-financial assets	2,397	2,294	2,191	2,191	2,191
Total non-financial assets	10,006	7,364	4,369	12,172	10,732
Total assets	62,204	59,186	56,294	64,097	62,657
LIABILITIES					
Payables					
Suppliers	8,280	8,280	8,280	8,280	8,280
Other payables	14,867	14,866	14,866	14,866	14,866
Total payables	23,147	23,146	23,146	23,146	23,146
Interest bearing liabilities					
Leases	3,450	1,835	220	8,771	7,633
Total interest bearing liabilities	3,450	1,835	220	8,771	7,633
Provisions					
Employee provisions	15,295	15,295	15,295	15,295	15,295
Other provisions	69	70	70	70	70
Total provisions	15,364	15,365	15,365	15,365	15,365
Total liabilities	41,961	40,346	38,731	47,282	46,144
Net assets	20,243	18,840	17,563	16,815	16,513
EQUITY*					
Parent entity interest					
Contributed equity	11,287	11,726	12,173	12,625	13,083
Reserves	1,621	1,621	1,621	1,621	1,621
Retained surplus / (accumulated deficit)	7,335	5,493	3,769	2,569	1,809
Total parent entity interest	20,243	18,840	17,563	16,815	16,513
Total Equity	20,243	18,840	17,563	16,815	16,513

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	7,335	1,621	11,287	20,243
Adjusted opening balance	7,335	1,621	11,287	20,243
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	5,493	1,621	11,726	18,840
Closing balance attributable to the Australian Government	5,493	1,621	11,726	18,840

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	56,343	59,164	51,925	53,013	52,310
Sale of goods and rendering of	36,519	31,584	31,641	31,641	31,641
Other (incl GST received)	6,335	-	-	-	-
Total cash received	99,197	90,748	83,566	84,654	83,951
Cash used					
Employees	65,381	59,432	53,926	55,956	58,760
Suppliers	31,632	29,103	27,906	26,798	23,632
Interest payments on lease liability	62	118	118	450	420
Other	592	1	-	-	-
Total cash used	97,667	88,654	81,950	83,204	82,812
Net cash from / (used by) operating activities	1,530	2,094	1,616	1,450	1,139
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	771	918	448	453	459
Total cash used	771	918	448	453	459
Net cash from / (used by) investing activities	(771)	(918)	(448)	(453)	(459)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	1,029	439	447	452	458
Total cash received	1,029	439	447	452	458
Cash used					
Principal payments on lease liability	2,208	1,615	1,615	1,449	1,138
Total cash used	2,208	1,615	1,615	1,449	1,138
Net cash from/(used by) financing activities	(1,179)	(1,176)	(1,168)	(997)	(680)
Net increase/(decrease) in cash held	(420)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,900	1,480	1,480	1,480	1,480
Cash and cash equivalents at the end of the reporting period	1,480	1,480	1,480	1,480	1,480

Prepared on Australian Accounting Standards basis.

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

	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Revised	Forward	Forward	Forward
	\$'000	budget	estimate	estimate	estimate
		\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	1,029	439	447	452	458
Total new capital appropriations	1,029	439	447	452	458
Provided for:					
Purchase of non-financial assets	1,029	439	447	452	458
Total Items	1,029	439	447	452	458
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	771	918	447	451	458
TOTAL	771	918	447	451	458
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	771	918	447	451	458
Total cash used to acquire assets	771	918	447	451	458

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	2,115	2,613	10,422
Gross book value - ROU assets	13,088	-	-	13,088
Accumulated depreciation/ amortisation and impairment	(3,727)	(1,041)	(1,195)	(5,963)
Accumulated depreciation/amortisation and impairment - ROU assets	(9,938)	-	-	(9,938)
Opening net book balance	5,117	1,074	1,418	7,609
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	438	480	918
Total additions	-	438	480	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	2,553	3,093	11,340
Gross book value - ROU assets	13,088	-	-	13,088
Accumulated depreciation/ amortisation and impairment	(4,518)	(1,334)	(1,914)	(7,766)
Accumulated depreciation/amortisation and impairment - ROU assets	(11,592)	-	-	(11,592)
Closing net book balance	2,672	1,219	1,179	5,070

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through *Supply Act (No. 1) 2025–2026*, *Annual Appropriation Act (No. 1) 2025–2026*, and *Appropriation Bill (No. 3) 2025–2026* for depreciation/amortisation expenses, departmental capital budget 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 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	4,686	4,706	4,801	4,872	4,984
Total expenses administered on behalf of Government	4,686	4,706	4,801	4,872	4,984
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Other revenue	79	3,495	3,495	3,495	3,495
Total non-taxation revenue	79	3,495	3,495	3,495	3,495
Total own-source revenue administered on behalf of Government	79	3,495	3,495	3,495	3,495
Total own-source income administered on behalf of Government	79	3,495	3,495	3,495	3,495
Net cost of/(contribution by) services	4,607	1,211	1,306	1,377	1,489
Total comprehensive income/(loss) attributable to the Australian Government	(4,607)	(1,211)	(1,306)	(1,377)	(1,489)

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted asset and liabilities administered on behalf of Government (for the period ended 30 June)

The APSC has no administered assets or liabilities.

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

	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Other	79	3,495	3,495	3,495	3,495
Total cash received	79	3,495	3,495	3,495	3,495
Cash used					
Employees	4,686	4,706	4,801	4,872	4,984
Total cash used	4,686	4,706	4,801	4,872	4,984
Net cash from / (used by) operating	(4,607)	(1,211)	(1,306)	(1,377)	(1,489)
Net increase/(decrease) in cash held	(4,607)	(1,211)	(1,306)	(1,377)	(1,489)
Cash from Official Public					
- Appropriations	4,686	4,706	4,801	4,872	4,984
Total cash from Official Public	4,686	4,706	4,801	4,872	4,984
Cash to Official Public Account for:					
- Appropriations	(79)	(3,495)	(3,495)	(3,495)	(3,495)
Total cash to Official Public Account	(79)	(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 (for the period ended 30 June)

The APSC has no administered capital budget.

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

The APSC has no administered assets.

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 ensure the needs and aspirations of Aboriginal and Torres Strait Islander peoples are met through government policies, programs, and services.

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

The 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, the 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, the 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

The Entity Resource Statement details the resourcing for the NIAA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: NIAA resource statement – Additional Estimates for 2025–26 as at February 2026

	<i>Actual available appropriation</i>	<i>Estimate as at Budget (a)</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2024-25 \$'000</i>	<i>2025-26 \$'000</i>	<i>2025-26 \$'000</i>	<i>2025-26 \$'000</i>
Departmental				
Annual appropriations - ordinary annual services (b)				
Prior year appropriations available (c)	45,406	119,060	(25,823)	93,237
Departmental appropriation (d)(e)	353,899	313,043	392	313,435
s74 External Revenue (d)	19,221	14,061	(1,767)	12,294
Departmental capital budget (e)	8,920	9,024	-	9,024
Annual appropriations - other services				
- non-operating				
Prior year appropriations available	2,012	2,735	(723)	2,012
Equity injection (f)	2,824	2,101	-	2,101
Total departmental annual appropriations	432,282	460,024	(27,921)	432,103
Total departmental resourcing	432,282	460,024	(27,921)	432,103
Administered				
Annual appropriations - ordinary annual services (b)				
Prior year appropriations available (c)	448,647	521,729	(233,981)	287,748
Outcome 1	1,669,469	2,163,367	131,450	2,294,817
Annual appropriations - other services - specific payments to States, ACT, NT and local government				
Outcome 1 (g)	7,529	5,720	-	5,720
Total administered annual appropriations	2,125,645	2,690,816	(102,531)	2,588,285
Total administered special appropriations	84,336	1,260	750	2,010
Special accounts (h)				
Opening balance	153,256	94,046	25,116	119,162
Appropriation receipts (i)	26,662	-	-	-
Statutory credit of royalty equivalent receipts	-	224,000	13,336	237,336
Non-appropriation receipts	1,710,883	1,196,391	(215,026)	981,365
Total special account receipts	1,890,801	1,514,437	(176,574)	1,337,863
<i>less administered appropriations drawn from special appropriations and credited to special accounts</i>	<i>(26,662)</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total administered resourcing	4,074,120	4,206,513	(278,355)	3,928,158
Total resourcing for NIAA	4,506,402	4,666,537	(306,276)	4,360,261
			<i>2024-25</i>	<i>2025-26</i>
Average staffing level (number)			1,359	1,522

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) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026.

- b) *Supply Act (No. 1) 2025–26, Appropriation Act (No. 1) 2025–2026* and Appropriation Bill (No. 3) 2025–2026. Actual available appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 1) 2024–2025* and *Appropriation Act (No. 3) 2024–2025*.
- c) Excludes \$579.3 million subject to administrative quarantine by Department of Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- 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 form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- f) *Supply Act (No. 2) 2025–26, Appropriation Act (No. 2) 2025–2026* and Appropriation Bill (No. 4) 2025–2026. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 2) 2024–2025* and *Appropriation Act (No. 4) 2024–2025*.
- g) 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 National Partnership 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 National Partnership on Northern Territory Remote Aboriginal Investment - <https://federalfinancialrelations.gov.au/>. Terms and conditions are made under authority from section 7(2) of the *Federation Reform Fund Act 2008* and the Intergovernmental Agreement on Federal Financial Relations.
- h) 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.
- i) Amounts credited to the special accounts from administered special appropriation relating to the Indigenous Remote Service Delivery Special Accounts.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: NIAA 2025–26 measures since the Budget

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures					
Closing the Gap - further investments	1.1 & 1.3				
Administered expenses		(1,968)	26,944	21,645	19,779
Total		(1,968)	26,944	21,645	19,779
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non wage Expenses (a)	1.7				
Departmental Expenses		(4,875)	(6,195)	(5,242)	(4,007)
Total		(4,875)	(6,195)	(5,242)	(4,007)
Payments to Support Ongoing Rehabilitation of Ranger Uranium Mine (b)	1.1				
Administered expenses		750	nfp	nfp	nfp
Total		750	nfp	nfp	nfp
Total Payment Measures					
Administered expenses		(1,218)	nfp	nfp	nfp
Departmental Expenses		(4,875)	(6,195)	(5,242)	(4,007)
Total Payment Measures		(6,093)	nfp	nfp	nfp

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 'Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses' relates to an election commitment/savings identified in the 2025 Explanatory Memorandum to the *Appropriation Act (No. 1) 2025–2026* and *Appropriation Act (No. 2) 2025–2026*. The full measure description and package details appear in the 2025–26 MYEFO under Cross Portfolio.
- b) The financial implications of this measure from 2026–27 are not for publication (nfp) because they would impair the Commonwealth's position in negotiating rehabilitation arrangements. This measure relates to special appropriations funding under Outcome 1.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the NIAA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 1					
Special Appropriation					
Annual appropriations					
Payments to Support Ongoing Rehabilitation of Ranger Uranium Mine	1.1	750	nfp	nfp	nfp
Net impact on appropriations for Outcome 1 (Special appropriation)		750	nfp	nfp	nfp
Administered					
Annual appropriations					
Closing the Gap - further investments	1.1 & 1.3	(1,968)	26,944	21,645	19,779
Movement of Funds					
(net increase)	1.1, 1.2 & 1.3	131,732	23,827	28,529	-
Changes in Parameters					
(net increase)	all	-	-	4,059	3,665
Other Variations					
(net increase)	1.1 & 1.3	1,686	3,605	3,311	2,947
Net impact on appropriations for Outcome 1 (administered)		131,450	54,376	57,544	26,391
Departmental					
Annual appropriations					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non wage Expenses	1.7	(4,875)	(6,195)	(5,242)	(4,007)
Changes in Parameters					
(net increase)	1.7	-	-	596	285
(net decrease)	1.7	-	(312)	-	-
Other Variations					
(net increase)	1.7	392	602	610	617
Net impact on appropriations for Outcome 1 (departmental)		(4,483)	(5,905)	(4,036)	(3,105)
Total net impact on appropriations for Outcome 1 (b)		126,967	48,471	53,508	23,286

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

- a) The financial implications of this measure from 2026–27 are not for publication (nfp) because they would impair the Commonwealth's position in negotiating rehabilitation arrangements.
- b) The total amount excludes Special appropriations.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the NIAA through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024-25 Available \$'000	2025-26 Budget (a) \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - National Indigenous Australians Agency (b)	1,865,634	2,163,367	2,294,817	151,713	(20,263)
Total administered	1,865,634	2,163,367	2,294,817	151,713	(20,263)
Departmental programs					
Outcome 1 - National Indigenous Australians Agency	349,468	322,067	322,459	392	-
Total departmental	349,468	322,067	322,459	392	-
Total administered and departmental	2,215,102	2,485,434	2,617,276	152,105	(20,263)

- a) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bill (No. 1) 2025–2026 and Appropriation Bill (No. 2) 2025–2026.
- b) Reduction reflects section 51 withholding to *Appropriation Act (No. 1) 2025–2026* due to Government decisions.

Table 1.5: Appropriation Bill (No. 4) 2025–2026

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Annual appropriations - other services - specific payments to States, ACT, NT and local government					
Outcome 1 - National Indigenous Australians Agency	-	5,720	5,720	-	-
Total administered	-	5,720	5,720	-	-
Total administered and departmental	-	5,720	5,720	-	-

Section 2: Revisions to outcomes and planned performance

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

The following entities have made changes to their linked programs since the PB Statements 2025–26.

Department of Education
Program <ul style="list-style-type: none">• Program 1.1 – Support for the Child Care System
<p>Contribution to Outcome 1 made by linked program.</p> <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 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 (CCCF) is a grants program for 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 (CCCF Restricted) support specified ECEC services – mainly those previously funded under the former Budget Based Funded (BBF) 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>

Department of Education

The Community Child Care Fund Restricted (CCCFR) Closing the Gap (CTG) Expansion measure aims to fund additional high quality and mostly Aboriginal and Torres Strait Islander-led child care services, in mainly remote and very remote areas, with low or no supply of Child Care Subsidy approved child care. These services will operate in the scope of the National Quality Framework (NQF) and will prioritise First Nations children attending the service. Children will have access to an educational program which enhances their individual learning and development, giving consideration to culture, abilities and interests. The measure may also provide sustainability funding to existing CCCFR services to support them to deliver accessible, and culturally informed and responsive ECEC where staff are culturally competent and utilise trauma informed education and care practices. Though the measure is focused on Outcome 3 - Aboriginal and Torres Strait Islander children are engaged in high quality, culturally appropriate early childhood education in their early years and Outcome 4 - Aboriginal and Torres Strait Islander children thrive in their early years, aiming to reduce barriers to accessing ECEC which include out of pocket costs, a limited awareness of services, administrative complexity, lack of transport or locally available services, it will also contribute to Outcome 1 through working in partnership with Aboriginal and Torres Strait Islander communities to effectively deliver programs. In addition, the program has engaged an Expert Advisory Group (EAG) which provides advice on the development of the measure and is co-chaired by the department and SNAICC National Voice for our Children with membership comprised of predominantly Aboriginal and/or Torres Strait Islander leaders. This group is a mechanism for formal partnership and shared decision making between the government and Aboriginal and Torres Strait Islander people.

The Connected Beginnings program supports First Nations children, families and communities by fostering culturally safe, integration of services and supports across early childhood, health and family support sectors. The program builds on local strengths, cultural knowledge and leadership to improve early learning and developmental outcomes. This strengths-based, place-based approach enhances engagement with health and early childhood education and care (ECEC) services, ensuring children are safe, healthy and ready to thrive when they transition to school.

Jointly administered by the Department of Education and the Department of Health, Disability and Ageing, and delivered in partnership with SNAICC - National Voice for our Children and NACCHO - the National Aboriginal Community Controlled Health Organisation, the program aligns with all four Priority Reforms under the National Agreement on Closing the Gap. An Intensive early childhood education and care (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.

Department of Education
Program <ul style="list-style-type: none"> Program 1.2 – Child Care Subsidy
<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. This entitlement will increase to 100 hours per fortnight from 5 January 2026 under the 3 Day Guarantee.</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>
Program <ul style="list-style-type: none"> Program 1.5 - Early Learning and Schools Support – Early Learning Support
<p>Contribution to Outcome 1 made by linked program.</p> <p>The Australian Early Development Census (AEDC) is a national population measure of children’s development as they enter their first year of full-time school. It assesses five key domains: physical health and wellbeing, social competence, emotional maturity, language and cognitive skills, and communication skills and general knowledge.</p> <p>AEDC data is used to report on Closing the Gap Target 4, which aims to increase the proportion of Aboriginal and Torres Strait Islander children assessed as developmentally on track in all five AEDC domains to 55% by 2031. In 2024, only 33.9% of First Nations children were assessed as developmentally on track, highlighting the importance of targeted early childhood interventions.</p> <p>AEDC data informs policy and program development across education, health, and community sectors, enabling tailored support for First Nations children and families. It supports cross government efforts under the National Aboriginal and Torres Strait Islander Early Childhood Strategy and the Early Childhood Care and Development Policy Partnership.</p>
Program <ul style="list-style-type: none"> Program 2.1 – Commonwealth Grant Scheme
<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>

Department of Education**Program**

- Program 2.3 – Higher Education Support

Contribution to Outcome 1 made by linked program.

The program aims to improve access to, and education outcomes for, students from under-represented groups, including Aboriginal and Torres Strait Islander students, and supports transition to employment.

The Regional University Study Hubs program helps students in regional and remote areas access tertiary education without needing to leave their community. On 3 February 2025, 10 new hubs (Cohort 5) were announced, bringing the total number of regional hubs across Australia to 56, with 52 operational and the remainder set to open throughout 2025 and early 2026.

Three existing Regional University Study Hubs, the Arnhem Land Progress Aboriginal Corporation, the Wuyagiba Study Hub, and the Garrthlala Bush University Study Hub focus on supporting First Nations students on country in Arnhem Land. The Regional Hubs also provide employment opportunities for First Nations staff.

A further four Regional University Study Hubs, Countries Universities Centre (CUC) Cape York (Cooktown), CUC Balonne (St George and Dirranbandi), Geraldton University Centre and Cassowary Coast University Centre (Innisfail) have First Nations Support Officer positions to support First Nations students.

As of January – June 2025, 13% of students supported by Regional University Study Hubs identified as Aboriginal and/or Torres Strait Islander, compared to only 2.2% of students in the broader higher education population.

Note: The Regional University Study Hubs program is NOT specifically a First Nations focused program, but as outlined above, is supporting the aspirations of Aboriginal peoples and Torres Strait Islander peoples and communities, providing tailored support for students, particularly in the NT and Queensland.

The Suburban University Study Hubs program aims to support students from outer metropolitan areas with low tertiary education participation and attainment, who may face increased barriers to accessing tertiary study. Hubs offer dedicated study facilities and wrap-around support services to improve access and outcomes, as well as build readiness and aspiration for tertiary study.

Thirteen of the 15 Suburban University Study Hubs are currently open, with the remaining two to open by the end of 2025.

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, participate and succeed in higher education.

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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.

Note: this program ceases at the end of 2025. Funds will transition into the new Needs-Based-Funding model from January 2026 onwards.

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.

The Indigenous Student Success Program supports self-determination by:

- Allowing universities to tailor funding use to local Indigenous needs.
- Promoting Indigenous leadership in governance and program delivery.
- Ensuring transparency and accountability in funding decisions.
- Advocating for policy frameworks that protect First Nations autonomy.

Department of Health, Disability and Ageing

Program

- Program 1.3 – First Nations Health

Contribution to Outcome 1 made by linked program

The NIAA works closely with the Department of Health, Disability and Ageing 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 Industry, Science and Resources**Programs**

- Program 1.1 - Growing innovative and competitive businesses, industries and regions
- Program 1.2 - Investing in science and technology
- Program 1.3 - Supporting a strong resources sector Program 1.3 – First Nations Health

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 also works with NIAA on initiatives to address critical workforce shortages in STEM by attracting and retaining Australians from diverse backgrounds in STEM education and careers, including Aboriginal and Torres Strait Islander Peoples.

Department of Social Services**Programs**

- Program 1.6 - Working Age Payments
- Program 1.7 - Student Payments
- Program 2.1 - Families and Communities

Contribution to Outcome 1 made by linked programs.

The Department of Social Services (DSS) has policy responsibility for working age payments, which provide financial assistance to people (including First Nations people) who are temporarily unable to support themselves through work.

DSS is also responsible for student payments, including ABSTUDY, which provide financial assistance to First Nations families and students to encourage participation and retention in secondary and tertiary education.

Many scholarships funded under the Indigenous Advancement Strategy (IAS) provide the basis for eligibility of ABSTUDY Away from Home entitlements for secondary school students, extending the education access and outcomes for First Nations students.

DSS contributes to the IAS by supporting the development of stronger families and more resilient communities. This includes supporting First Nations families and communities to enjoy similar levels of physical emotional and social wellbeing to that enjoyed by other Australians; supporting families to give children a good start in life; supporting access to

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affordable housing; and supporting remote strategic investments and remote housing strategies.

DSS contributes to the IAS by supporting eligible First Nations peoples with disability or who are caring for others.

DSS is responsible for leading the Commonwealth's implementation of three targets under the National Agreement on Closing the Gap, Target 9a (housing), Target 12 (out-of-home care), Target 13 (family violence); and the cross-cutting outcome for disability.

DSS contributes a range of initiatives and actions toward achieving these targets as set out in the Commonwealth Closing the Gap Implementation Plan (Implementation Plan) and Action Tables. The Implementation Plan was tabled in the Australian Parliament on 10 February 2025 and the Action Tables were published on the NIAA website at that time.

Safe and Supported: the National Framework for Protecting Australia's Children 2021-2031 aims to make significant and sustained progress in reducing child abuse and neglect, and its generational impacts. Safe and Supported is also the key mechanism for achieving Target 12 on Closing the Gap. The Safe and Supported First Action Plan and Safe and Supported Aboriginal and Torres Strait Islander First Action Plan were developed in partnership with First Nations leaders and state and territory governments, and 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-based 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.

The Department of Social Services 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

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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 overarching document to future Aboriginal and Torres Strait Islander Action Plans.

DSS has committed \$38.6 million in funding for the Leaving Violence Program Regional trials which will be operationalised from 1 July 2025, in Cairns (QLD), Broome (WA), Darwin (NT) and Dubbo (NSW). The LVP Regional Trials will be delivered through First Nations led organisations and provide specialised and culturally appropriate support to individuals of any gender and background, experiencing intimate partner violence, empowering them to separate from an abusive intimate partner relationship. *(Note that 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 8 trial sites across Australia.

DSS funds Lifeline Australia to deliver 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 of South Australia.

Data collection started in 2008 and follows the development of two cohorts of up to 1,700 children as they transition from infants to adulthood. A range of physical, social and

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economic information about the child, their family 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 implementation of Australia’s Disability Strategy 2021-2031 (ADS) across governments, and the NIAA has a responsibility to apply ADS when considering policy, programs, services or systems to ensure they are accessible, and inclusive of First Nations peoples with disability. NIAA’s approach aligns with DSS’ responsibility for overseeing the needs of First Nations peoples with disability in line with the cross-cutting disability outcome under the National Agreement on Closing the Gap.

DSS is also leading the Early Childhood Targeted Action Plan to support ADS. It aims to strengthen early identification, information, supports and pathways for young children with disability or developmental concerns, their parent and carers. This includes First Nations and culturally and linguistically diverse children, their parents and carers. It will also encourage better collaboration between programs and services to support the development and wellbeing of children to help them thrive across and between life stages.

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 the 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 the National Agreement on Closing the Gap and seeks to amplify the National Aboriginal and Torres Strait Islander Early Childhood Strategy. The Strategy will be delivered through 3 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 Aboriginal Community Controlled Organisations to deliver the First Nations Playgroups Pilot which provides accessible and affordable spaces, resources and opportunities for First Nation children to play together and for parents and carers to seek social and parenting support. The First Nations Playgroups pilot is an activity that contributes to the delivery of the Early Years Strategy, Target 4 of the Commonwealth Government’s Closing the Gap Implementation Plan and will also contribute to Priority Reform Two of the National Agreement on Closing the Gap Priority Reforms.

DSS and the National Disability Insurance Agency (NDIA) are undertaking the pilot on Alternative Commissioning approaches in two regional and remote areas including

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remote First Nations communities. The pilot aims to explore and develop commissioning models that will better meet the disability support needs and improve the outcomes of the National Disability Insurance Scheme (NDIS) participants and their community.

Housing: DSS is the co-chair of the Housing Policy Partnership (HPP), which is a forum established under Priority Reform One of the National Agreement on Closing the Gap for Aboriginal and Torres Strait Islander people to have a genuine say in the design and delivery of Aboriginal and Torres Strait Islander housing services. 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 (NATSIHA) as co-chair and secretariat.

Membership of the HPP includes representatives from federal governments (including the NIAA) state and territory governments, the Coalition of Peaks and independent Aboriginal and Torres Strait Islander community representatives. One key output of the HPP is to make recommendations to the Joint Council about improving housing outcomes and homelessness prevention for Aboriginal and Torres Strait Islander people.

Budgeted expenses for Outcome 1

This table shows how much the 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 Actual expenses \$'000	2025-26 Revised estimated expenses \$'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 Act No. 1 and Bill No. 3)	842,203	1,256,880	1,226,256	1,327,666	1,171,430
Total annual administered expenses	842,203	1,256,880	1,226,256	1,327,666	1,171,430
Special appropriations					
<i>Ranger Agreement</i>	1,250	2,000	2,060	2,122	2,185
<i>Public Governance, Performance and Accountability Act 2013, s.77</i>	-	10	10	10	10
Total special appropriation expenses	1,250	2,010	2,070	2,132	2,195
Aboriginals and Torres Strait Islander Corporations Unclaimed Money Account	-	12	12	12	12
Aboriginals Benefit Account	396,561	453,626	447,860	357,162	299,529
Indigenous Land and Sea Corporation Funding Special Account (a)	64,863	66,419	68,513	70,259	71,966
Indigenous Remote Service Delivery Special Account	-	3,845	5,844	2,055	1,000
Services for Other Entities and Trust Moneys	-	3,222	2,653	2,653	-
Total special account expenses	461,424	527,124	524,882	432,141	372,507
Expenses not requiring appropriation in the Budget year (b)	962	90	90	90	90
Administered total	1,305,839	1,786,104	1,753,298	1,762,029	1,546,222
Total expenses for program 1.1	1,305,839	1,786,104	1,753,298	1,762,029	1,546,222
Program 1.2: Children and Schooling					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	313,572	342,207	306,542	283,280	280,278
Other services (Appropriation Act No. 2 and Bill No. 4) (c)	7,529	5,720	5,400	5,400	5,470
Total annual administered expenses	321,101	347,927	311,942	288,680	285,748
Special appropriations					
<i>Higher Education Support Act 2003</i>	83,086	-	-	-	-
Total special appropriation expenses	83,086	-	-	-	-
Expenses not requiring appropriation in the Budget year (b)	5,458	33	33	33	33
Administered total	409,645	347,960	311,975	288,713	285,781
Total expenses for program 1.2	409,645	347,960	311,975	288,713	285,781

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'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 Act No. 1 and Bill No. 3)	407,943	493,164	421,574	350,819	309,339
Total annual administered expenses	407,943	493,164	421,574	350,819	309,339
Special accounts					
Services for Other Entities and Trust Moneys	-	35	-	-	-
Total special account expenses	-	35	-	-	-
<i>Expenses not requiring appropriation in the Budget year (b)</i>	1,708	-	-	-	-
Administered total	409,651	493,199	421,574	350,819	309,339
Total expenses for program 1.3	409,651	493,199	421,574	350,819	309,339
Program 1.4: Culture and Capability					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	68,294	86,650	81,180	78,678	60,246
Special accounts					
Services for Other Entities and Trust Moneys	431	1,001	915	700	700
Total special account expenses	431	1,001	915	700	700
<i>Expenses not requiring appropriation in the Budget year (b)</i>	425	261	261	261	261
Administered total	69,150	87,912	82,356	79,639	61,207
Total expenses for program 1.4	69,150	87,912	82,356	79,639	61,207
Program 1.5: Remote Australia Strategies					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) (d)	83,526	104,702	57,277	75,868	62,616
Total annual administered expenses	83,526	104,702	57,277	75,868	62,616
Special accounts					
Indigenous Remote Service Delivery Special Account	26,084	38,204	26,793	10,677	-
Total special account expenses	26,084	38,204	26,793	10,677	-
<i>less expenses made from appropriations credited to special accounts</i>	(17,886)	-	-	-	-
Administered total	91,724	142,906	84,070	86,545	62,616
Total expenses for program 1.5	91,724	142,906	84,070	86,545	62,616
Program 1.6: Evaluation and Research					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	7,660	11,214	11,460	11,691	11,947
Administered total	7,660	11,214	11,460	11,691	11,947
Total expenses for program 1.6	7,660	11,214	11,460	11,691	11,947

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.7: Program Support					
Departmental expenses					
Departmental appropriations					
s74 External Revenue (e)	307,337	313,435	304,975	290,393	278,266
Expenses not requiring appropriation in the Budget year (b)	11,917	15,602	16,078	16,593	17,148
Departmental total	18,415	15,144	14,355	13,527	12,658
Total expenses for program 1.7	337,669	344,181	335,408	320,513	308,072
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,723,205	2,294,817	2,104,289	2,128,002	1,895,856
Other services (Appropriation Act No. 2 and Bill No. 4)	7,529	5,720	5,400	5,400	5,470
Special appropriations	84,336	2,010	2,070	2,132	2,195
Special accounts	487,939	566,364	552,590	443,518	373,207
Expenses not requiring appropriation in the Budget year (b)	8,553	384	384	384	384
less expenses made from appropriations credited to special accounts	(17,886)	-	-	-	-
Administered total	2,293,676	2,869,295	2,664,733	2,579,436	2,277,112
Departmental expenses					
Departmental appropriations	307,337	313,435	304,975	290,393	278,266
s74 External Revenue (e)	11,917	15,602	16,078	16,593	17,148
Expenses not requiring appropriation in the Budget year (b)	18,415	15,144	14,355	13,527	12,658
Departmental total	337,669	344,181	335,408	320,513	308,072
Total expenses for Outcome 1	2,631,345	3,213,476	3,000,141	2,899,949	2,585,184
	2024-25	2025-26			
Average staffing level (number)	1,359	1,522			

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

- 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.
- Expenses not requiring appropriation in the Budget year are made up of depreciation/amortisation expenses, make good expenses, audit fees and other services provided free of charge.
- Program 1.2: Children and Schooling includes the National Partnership on Northern Territory Remote Aboriginal Investment (Non-Government Schools) with payments of \$5.720 million to the Northern Territory in 2025–26. Information on the terms and conditions can be found in the National Partnership on Northern Territory Remote Aboriginal Investment - <https://federalfinancialrelations.gov.au/>. Terms and conditions are made under authority from section 7(2) of the *Federation Reform Fund Act 2008* and the Intergovernmental Agreement on Federal Financial Relations.
- The increase in expenses for Program 1.5: Remote Australia Strategies in 2025–26 is due to additional funding for Supporting Remote Cost-of-Living and Food Security measure.
- Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

Section 3: Special account flows and budgeted financial statements

3.1 Special Account Flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by the NIAA.

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Aboriginals Benefit Account (A)(a)	1					
2025-26		12,157	911,481	(1,150,974)	237,336	10,000
2024-25		46,801	1,379,715	(1,684,055)	269,696	12,157
Aboriginal and Torres Strait Islander Corporations Unclaimed Money Account (A)(b)	1					
2025-26		48	27	(12)	-	63
2024-25		45	3	-	-	48
Indigenous Land and Sea Corporation Funding Special Account (A)(c)	1					
2025-26		-	66,419	(66,419)	-	-
2024-25		-	64,863	(64,863)	-	-
IRSD Special Account 2020 (A)(d)	1					
2025-26		102,731	-	(42,049)	-	60,682
2024-25		104,099	26,662	(28,030)	-	102,731
NIAA SOETM Special Account 2020 (A)(d)	1					
2025-26		4,225	3,438	(4,258)	-	3,405
2024-25		2,311	4,542	(2,628)	-	4,225
Total special accounts						
2025-26 Budget estimate		119,161	981,365	(1,263,712)	237,336	74,150
Total special accounts						
2024-25 actual		153,256	1,475,785	(1,779,576)	269,696	119,161

(A)= Administered

- a) Special account by Act - s62 *Aboriginal Land Rights (Northern Territory) Act 1976* - AAO 2013 DSS to PMC.
- b) Special account by Act - s551-20 *Corporations (Aboriginal and Torres Strait Islander) Act 2006* - AAO 2013 DSS to PMC.
- c) Special account by Act - s20 *Aboriginal and Torres Strait Islander Land and Sea Future Fund Act 2018*.
- d) Special account by Determination - s78 of the PGPA Act.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

Since the publication of the 2025–26 Portfolio Budget Statements (PBS), administered expenses for NIAA in the 2025–26 financial year have increased by \$131.5 million (and increased by \$269.8 million over the forward estimates period from 2025–26 to 2028–29).

Departmental expenses for NIAA have increased since the 2025–26 PBS, with an increase of \$0.4 million in 2025–26 and decreased by \$12.7 million over the forward estimates period.

This increased expenditure for administered is mainly related to movement of funds requests from 2024–25 to 2025–26 for various measures. The decrease in departmental expenses is mainly due to the measure related to further reduce spending on consultants, contractors and labour hire, and non-wage expenses.

There have been no other significant changes to the Administered or Departmental budgeted financial statements.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	218,071	236,697	242,278	232,892	234,767
Suppliers	82,929	74,616	60,238	54,651	40,395
Depreciation and amortisation	32,210	30,915	30,915	30,915	30,915
Finance costs	2,339	1,953	1,977	2,055	1,995
Write-down and impairment of assets	467	-	-	-	-
Losses from asset sales	100	-	-	-	-
Settlement of litigation	1,553	-	-	-	-
Total expenses	337,669	344,181	335,408	320,513	308,072
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Revenue from contracts with customers	9,173	9,266	9,358	9,452	9,547
Rental income	2,744	2,771	2,799	2,827	2,855
Resources received free of charge	650	3,565	3,921	4,314	4,746
Total own-source revenue	12,567	15,602	16,078	16,593	17,148
Gains					
Other gains	1,050	-	-	-	-
Total gains	1,050	-	-	-	-
Total own-source income	13,617	15,602	16,078	16,593	17,148
Net cost of / (contribution by) services	(324,052)	(328,579)	(319,330)	(303,920)	(290,924)
Revenue from Government	340,548	313,435	304,975	290,393	278,266
Surplus/(deficit) attributable to the Australian Government	16,496	(15,144)	(14,355)	(13,527)	(12,658)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserve	6,035	-	-	-	-
Total other comprehensive income	6,035	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	22,531	(15,144)	(14,355)	(13,527)	(12,658)

**Table 3.2: Comprehensive income statement (showing net cost of services)
for the period ended 30 June (continued)**

Note: Impact of net cash appropriation arrangements

	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Revised budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	22,531	(15,144)	(14,355)	(13,527)	(12,658)
add: depreciation/amortisation expenses previously funded through revenue appropriations (a)	15,883	14,708	14,708	14,708	14,708
add: depreciation/amortisation expenses for ROU assets (b)	16,326	16,207	16,207	16,207	16,207
less: principal repayments on leased assets (b)	15,020	15,771	16,560	17,388	18,257
Net Cash Operating Surplus/ (Deficit)	39,720	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Trade and other receivables	99,681	106,670	108,502	106,044	106,622
Total financial assets	99,681	106,670	108,502	106,044	106,622
Non-financial assets					
Property, plant and equipment	178,526	156,464	134,429	112,423	90,440
Intangibles	18,309	20,578	22,933	25,384	27,914
Prepayments	4,460	4,460	4,460	4,460	4,460
Total non-financial assets	201,295	181,502	161,822	142,267	122,814
Total assets	300,976	288,172	270,324	248,311	229,436
LIABILITIES					
Payables					
Suppliers	9,774	10,177	10,177	10,177	10,057
Other payables	8,542	9,343	9,516	9,350	9,350
Total payables	18,316	19,520	19,693	19,527	19,407
Interest bearing liabilities					
Leases	102,434	86,664	70,104	52,716	34,459
Total interest bearing liabilities	102,434	86,664	70,104	52,716	34,459
Provisions					
Employee provisions	60,103	65,888	67,547	65,255	65,953
Other provisions	3,206	3,205	3,205	3,205	3,207
Total provisions	63,309	69,093	70,752	68,460	69,160
Total liabilities	184,059	175,277	160,549	140,703	123,026
Net assets	116,917	112,895	109,775	107,608	106,410
EQUITY*					
Parent entity interest					
Contributed equity	91,323	102,448	113,683	125,043	136,503
Accumulated deficit	(12,008)	(27,152)	(41,507)	(55,034)	(67,692)
Asset revaluation reserve	37,599	37,599	37,599	37,599	37,599
Total parent entity interest	116,914	112,895	109,775	107,608	106,410
Total Equity	116,914	112,895	109,775	107,608	106,410

Prepared on Australian Accounting Standards basis.

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

Table 3.4: 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	(12,008)	37,599	91,323	116,914
Adjusted opening balance	(12,008)	37,599	91,323	116,914
Comprehensive income				
Surplus/(deficit) for the period	(15,144)	-	-	(15,144)
Total comprehensive income	(15,144)	-	-	(15,144)
of which:				
Transactions with owners				
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	(27,152)	37,599	102,448	112,895
Closing balance attributable to the Australian Government	(27,152)	37,599	102,448	112,895

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of services	13,427	12,294	12,100	12,220	12,340
Net GST received	7,119	2,729	2,891	2,998	2,159
Appropriations	322,539	315,747	312,738	302,631	286,419
Total cash received	343,085	330,770	327,729	317,849	300,918
Cash used					
Employees	217,002	230,307	240,446	235,350	234,069
Suppliers	89,397	73,227	59,159	53,294	37,834
Settlement of litigation	1,553	-	-	-	-
Short-term lease rentals	2,368	-	-	-	-
Interest payments on lease liabilities	2,233	1,953	1,977	2,055	1,995
Retained receipts transferred to Official Public Account	19,221	9,512	9,587	9,762	8,763
Total cash used	331,774	314,999	311,169	300,461	282,661
Net cash from operating activities	11,311	15,771	16,560	17,388	18,257
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	600	-	-	-	-
Total cash received	600	-	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	11,392	11,125	11,235	11,360	11,460
Total cash used	11,392	11,125	11,235	11,360	11,460
Net cash used by investing activities	(10,792)	(11,125)	(11,235)	(11,360)	(11,460)
FINANCING ACTIVITIES					
Cash received					
Contributed equity					
Equity injections	2,824	2,101	2,101	2,101	2,101
Departmental Capital Budget	11,416	9,024	9,134	9,259	9,359
Total cash received	14,240	11,125	11,235	11,360	11,460
Cash used					
Principal payments on lease liabilities	15,012	15,771	16,560	17,388	18,257
Total cash used	15,012	15,771	16,560	17,388	18,257
Net cash from financing activities	(772)	(4,646)	(5,325)	(6,028)	(6,797)
Net increase/(decrease) in cash	(253)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	253	-	-	-	-
Cash and cash equivalents at the end of the reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised 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)	11,416	9,024	9,134	9,259	9,359
Equity injections - Bill 2	2,824	2,101	2,101	2,101	2,101
Total new capital appropriations	14,240	11,125	11,235	11,360	11,460
Provided for:					
Purchase of non-financial assets	14,240	11,125	11,235	11,360	11,460
Total Items	14,240	11,125	11,235	11,360	11,460
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	11,416	9,024	9,134	9,259	9,359
Funded by capital appropriation - equity injection (b)	2,824	2,101	2,101	2,101	2,101
TOTAL	14,240	11,125	11,235	11,360	11,460

Prepared on Australian Accounting Standards basis.

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

b) Includes purchases from current and previous years' equity injection.

Table 3.7: Statement of departmental asset movements (Budget year 2025–26)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025					
Gross book value	10,682	77,817	10,726	37,930	137,155
Gross book value - ROU assets	1,085	178,681	2,945	-	182,711
Accumulated depreciation/ amortisation and impairment	-	(7,105)	(5,894)	(19,622)	(32,621)
Accumulated depreciation/ amortisation and impairment - ROU assets	(587)	(87,539)	(2,287)	-	(90,413)
Opening net book balance	11,180	161,854	5,490	18,308	196,832
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity (a)	-	346	449	1,306	2,101
By purchase - appropriation ordinary annual services (b)	-	1,486	1,930	5,608	9,024
Total additions	-	1,832	2,379	6,914	11,125
Other movements					
Depreciation/amortisation expense	-	(7,552)	(2,512)	(4,644)	(14,708)
Depreciation/amortisation on ROU assets	(111)	(15,443)	(653)	-	(16,207)
Total other movements	(111)	(22,995)	(3,165)	(4,644)	(30,915)
As at 30 June 2026					
Gross book value	10,682	79,649	13,105	44,844	148,280
Gross book value - ROU assets	1,085	178,681	2,945	-	182,711
Accumulated depreciation/ amortisation and impairment	-	(14,657)	(8,406)	(24,266)	(47,329)
Accumulated depreciation/ amortisation and impairment - ROU assets	(698)	(102,982)	(2,940)	-	(106,620)
Closing net book balance	11,069	140,691	4,704	20,578	177,042

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through *Supply Act (No. 1) 2025–26*, *Appropriation Act (No. 2) 2025–26* and Appropriation Bill (No. 4) 2025–26, including Collection Development Acquisition Budget.
- b) 'Appropriation ordinary annual services' refers to funding provided through *Supply Act (No. 2) 2025–26 Appropriation Act (No. 1) 2025–2026* and Appropriation Bill (No. 3) 2025–2026 for depreciation/amortisation expenses, departmental capital budget or other operational expenses.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	46	47	48	50	52
Suppliers	81,387	58,578	59,294	59,569	60,147
Subsidies - Petrol Sniffing Prevention	276	225	251	271	265
Personal Benefit Payments	42,302	90,288	55,589	16,691	-
Grants	1,806,411	2,167,882	2,128,936	2,125,831	1,844,757
Depreciation and amortisation	389	384	384	384	384
Finance costs	4	1	-	-	-
Impairment loss on trade and other receivables	8,164	1,170	-	-	-
Payments to Aboriginal Investment NT (a)	10,758	72,255	72,255	72,255	72,255
Payments to Indigenous Land and Sea Corporation (b)	64,863	66,419	68,513	70,259	71,966
Payments associated with Land Councils	243,547	266,885	262,234	220,528	215,913
Settlement of litigation	-	127,987	-	-	-
Mining withholding tax	35,529	17,174	17,229	13,598	11,373
Total expenses administered on behalf of Government	2,293,676	2,869,295	2,664,733	2,579,436	2,277,112
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Interest	43,394	29,816	25,937	23,960	24,360
Rental Income	-	2,232	2,321	2,414	2,511
Indigenous Land and Sea Corporation Funding Special Account (b)	64,863	66,419	68,513	70,259	71,966
Other revenue	37,002	19,411	19,699	20,741	17,254
Total non-taxation revenue	145,259	117,878	116,470	117,374	116,091
Total own-source revenue administered on behalf of Government	145,259	117,878	116,470	117,374	116,091
Gains					
Reversal of impairment losses	282	-	-	-	-
Resources Received Free of Charge	-	3,088	3,088	3,088	1,000
Other gains	12,000	-	-	-	-
Total gains administered on behalf of Government	12,282	3,088	3,088	3,088	1,000
Total own-source income administered on behalf of Government	157,541	120,966	119,558	120,462	117,091
Net cost off/(contribution by) services	2,136,135	2,748,329	2,545,175	2,458,974	2,160,021
OTHER COMPREHENSIVE INCOME					
Total comprehensive income (loss)	(2,136,135)	(2,748,329)	(2,545,175)	(2,458,974)	(2,160,021)

Prepared on Australian Accounting Standards basis.

- a) Payment to the Aboriginal Investment NT is funded through the Aboriginal Benefits Account (ABA) special account.
- b) 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.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	119,333	74,321	41,434	28,667	27,634
Trade receivables and other receivables	41,596	42,041	39,149	41,365	36,711
Other financial assets	722	-	-	-	-
Term deposits	802,400	624,338	471,824	391,124	369,466
Total financial assets	964,051	740,700	552,407	461,156	433,811
Non-financial assets					
Property, plant and equipment	27,048	26,664	26,280	25,896	25,512
Prepayments	10,673	10,673	10,673	10,673	10,673
Total non-financial assets	37,721	37,337	36,953	36,569	36,185
Total assets administered on behalf of Government	1,001,772	778,037	589,360	497,725	469,996
LIABILITIES					
Payables					
Trade creditors and accruals	4,926	2,485	2,502	2,240	2,436
Grants payable	42,364	43,208	44,645	48,322	43,667
Other payables	2,616	2,615	2,615	2,615	2,615
Personal benefits	439	439	439	439	439
Total payables	50,345	48,747	50,201	53,616	49,157
Interest bearing liabilities					
Leases	279	242	205	168	131
Total interest bearing liabilities	279	242	205	168	131
Provisions					
Employee provisions	10	9	10	10	10
Personal benefits	24,750	24,750	24,750	-	-
Settlement of litigation	127,987	-	-	-	-
Total provisions	152,747	24,759	24,760	10	10
Total liabilities administered on behalf of Government	203,371	73,748	75,166	53,794	49,298
Net assets/(liabilities)	798,401	704,289	514,194	443,931	420,698

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	156,348	175,353	178,125	181,101	173,477
Indigenous Land and Sea Corporation					
Funding Special Account	64,863	66,419	68,513	70,259	71,966
Other	21,825	19,680	21,127	20,197	19,196
Lease Income Receipts	-	2,232	2,321	2,414	2,511
Total cash received	243,036	263,684	270,086	273,971	267,150
Cash used					
Employees	47	47	47	50	52
Suppliers	91,352	57,931	56,189	56,743	58,951
Subsidy payments	276	225	251	271	265
Grants payments	1,956,479	2,167,039	2,127,499	2,122,154	1,849,412
Interest payments on lease liabilities	4	1	-	-	-
Payments associated with Land Councils	234,227	266,885	262,234	220,528	215,913
Payments to Indigenous Land and Sea Corporation	64,863	66,419	68,513	70,259	71,966
Personal Benefit Payments	86,614	90,288	55,589	16,691	-
Payments to Aboriginal Investment Northern Territory	570,758	94,347	94,795	96,651	72,255
Settlement of litigation	62,013	127,987	-	-	-
Other	33,577	17,174	17,229	13,598	11,373
Total cash used	3,100,210	2,866,251	2,659,806	2,572,549	2,280,187
Net cash from / (used by) operating activities	(2,857,174)	(2,602,567)	(2,389,720)	(2,298,578)	(2,013,037)
INVESTING ACTIVITIES					
Cash received					
Proceeds from realisation of investments	1,313,500	875,345	685,329	532,568	446,301
Interest on investments and loans	48,977	29,816	25,937	23,960	24,360
Repayment from other financial assets	12	-	-	-	-
Total cash received	1,362,489	905,161	711,266	556,528	470,661
Cash used					
Purchase of investments	722,400	697,283	532,815	451,868	424,643
Total cash used	722,400	697,283	532,815	451,868	424,643
Net cash from / (used by) investing activities	640,089	207,878	178,451	104,660	46,018

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June) (continued)

	2024-25 Actual \$'000	2025-26 Revised 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	37	37	37	37	37
Total cash used	37	37	37	37	37
Net cash from/(used by) financing activities	(37)	(37)	(37)	(37)	(37)
Net increase/(decrease) in cash held	(2,217,122)	(2,394,726)	(2,211,306)	(2,193,955)	(1,967,056)
Cash and cash equivalents at beginning of reporting period	153,257	119,332	74,321	41,434	28,667
Cash from Official Public Account for:					
- Appropriations	2,070,711	2,539,883	2,374,759	2,381,534	2,152,521
Total cash from Official Public Account	2,070,711	2,539,883	2,374,759	2,381,534	2,152,521
Cash to Official Public Account for:					
- Appropriations	157,209	176,517	176,661	182,773	170,765
- Special Accounts	64,863	13,651	19,679	17,573	15,733
Total cash to Official Public Account	222,072	190,168	196,340	200,346	186,498
Cash and cash equivalents at end of reporting period	119,333	74,321	41,434	28,667	27,634

Prepared on Australian Accounting Standards basis.

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

	Land	Buildings	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value - ROU assets	8,803	303	20,050	29,156
Accumulated depreciation/amortisation and impairment - ROU assets	(1,046)	(174)	(888)	(2,108)
Opening net book balance	7,757	129	19,162	27,048
CAPITAL ASSET ADDITIONS				
Other movements				
Depreciation/amortisation expense			(261)	(261)
Depreciation/amortisation on ROU assets	(112)	(11)	-	(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	8,803	303	-	9,106
Accumulated depreciation/amortisation and impairment	-	(24)	(1,149)	(1,173)
Accumulated depreciation/amortisation and impairment - ROU	(1,158)	(161)	-	(1,319)
Closing net book balance	7,645	118	18,901	26,664

Prepared on Australian Accounting Standards basis.

Office of National Intelligence

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Office of National Intelligence

Section 1: Entity overview and resources

1.1 Strategic direction statement

The strategic direction statement for the Office of National Intelligence (ONI) can be found in the 2025–26 PB Statements. There has been no change to ONI’s strategic direction since the publication of the 2025–26 PB Statements.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for ONI at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: ONI resource statement – Additional Estimates for 2025–26 as at February 2026

	<i>Actual available appropriation</i>	Estimate as at Budget (a)	Proposed Additional Estimates	Total estimate at Additional Estimates
	<i>2024-25 \$'000</i>	<i>2025-26 \$'000</i>	<i>2025-26 \$'000</i>	<i>2025-26 \$'000</i>
Departmental				
Annual appropriations - ordinary annual services (b)				
Prior year appropriations available	125,573	125,573	(14,706)	110,867
Departmental appropriation	127,205	140,883	1,652	142,535
s74 External Revenue (c)	1,682	1,000	-	1,000
Departmental capital budget (d)	4,676	4,898	-	4,898
Annual appropriations - other services - non-operating (e)				
Prior year appropriations available	15,931	15,931	(8,604)	7,327
Equity injection	1,303	1,322	-	1,322
<i>Total departmental annual appropriations</i>	<i>276,370</i>	<i>289,607</i>	<i>(21,658)</i>	<i>267,949</i>
Total departmental resourcing	276,370	289,607	(21,658)	267,949
Administered				
Annual appropriations - ordinary annual services (b)				
Prior year appropriations available	6,268	6,268	990	7,258
Outcome 1	11,204	10,205	-	10,205
<i>Total administered annual appropriations</i>	<i>17,472</i>	<i>16,473</i>	<i>990</i>	<i>17,463</i>
Total administered resourcing	17,472	16,473	990	17,463
Total resourcing for ONI	293,842	306,080	(20,669)	285,411
			<i>Actual 2024-25</i>	<i>2025-26</i>
Average staffing level (number)			387	438

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.

- Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bill (No. 1) 2025–2026 and Appropriation Bill (No. 2) 2025–2026.
- Supply Act (No. 1) 2025–2026, Appropriation Act (No. 1) 2025–2026* and Appropriation Bill (No. 3) 2025–2026. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 1) 2024–2025* and *Appropriation Act (No. 3) 2024–2025*.
- Estimated external revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- Departmental capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- Supply Act (No. 2) 2025–26, Appropriation Act (No. 2) 2025–2026*, and Appropriation Bill (No. 4) 2025–2026. Actual available appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 2) 2024–2025* and *Appropriation Act (No. 4) 2024–2025*.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: ONI 2025–2026 measures since the Budget

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses (a)	1.1, 1.2				
Departmental payment		(722)	-	-	-
Total		(722)	-	-	-
Total receipt measures					
Departmental		(722)	-	-	-
Total		(722)	-	-	-

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 'Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses' relates to an election commitment/savings identified in the 2025 Explanatory Memorandum to the *Appropriation Act (No. 1) 2025–2026* and *Appropriation Act (No. 2) 2025–2026*. The full measure description and package details appear in the 2025–26 MYEFO under Cross Portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for ONI at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1, 1,2	(722)	-	-	-
Changes in Parameters					
(net increase)	1.1, 1,2	-	-	243	124
(net decrease)	1.1, 1,2	-	(134)	-	-
Other Variations					
(net increase)	1.1, 1,2	1,652	1,920	717	-
Net impact on appropriations for Outcome 1 (departmental)		930	1,786	960	124
Total net impact on appropriations for Outcome 1		930	1,786	960	124

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

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for ONI through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–26

	2024-25 Available	2025-26 Budget (a)	2025-26 Revised	Additional Estimates	Reduced Estimates
	\$'000	\$'000	\$'000	\$'000	\$'000
Administered items					
Outcome 1 - Office of National Intelligence	11,204	10,205	10,205	-	-
Total administered	11,204	10,205	10,205	-	-
Departmental programs					
Outcome 1 - Office of National Intelligence	131,881	145,781	147,433	1,652	-
Total departmental	131,881	145,781	147,433	1,652	-
Total administered and departmental	143,085	155,986	157,638	1,652	-

a) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bill (No. 1) 2025–2026 and Appropriation Bill (No. 2) 2025–2026.

Table 1.5: Appropriation Bill (No. 4) 2025–26

	2024-25 Available	2025-26 Budget	2025-26 Revised	Additional Estimates	Reduced Estimates
	\$'000	\$'000	\$'000	\$'000	\$'000
Departmental programs					
Outcome 1 - Office of National Intelligence	6,024	1,303	1,303	-	-
Total departmental	6,024	1,303	1,303	-	-
Total administered and departmental	6,024	1,303	1,303	-	-

Section 2: Revisions to outcomes and planned performance

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 the 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	2025-26	2026-27	2027-28	2028-29
	Actual expenses	Revised estimated expenses	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 1.1: Assessments and Reports					
Departmental expenses					
Departmental appropriation	73,036	73,121	64,410	56,692	57,394
s74 External Revenue (a)	841	500	500	500	500
Expenses not requiring appropriation in the Budget year (b)	6,917	5,680	5,999	6,242	6,241
Departmental total	80,794	79,301	70,909	63,434	64,135
Total expenses for program 1.1	80,794	79,301	70,909	63,434	64,135
Program 1.2: Coordination and Evaluation					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	10,155	10,205	10,150	10,150	10,150
Administered total	10,155	10,205	10,150	10,150	10,150
Departmental expenses					
Departmental appropriation	73,035	73,120	64,409	56,692	57,394
s74 External Revenue (a)	841	500	500	500	500
Expenses not requiring appropriation in the Budget year (b)	6,917	5,680	5,998	6,241	6,240
Departmental total	80,793	79,300	70,907	63,433	64,134
Total expenses for program 1.2	90,948	89,505	81,057	73,583	74,284
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	10,155	10,205	10,150	10,150	10,150
Administered total	10,155	10,205	10,150	10,150	10,150
Departmental expenses					
Departmental appropriation	146,071	146,241	128,819	113,384	114,788
s74 External Revenue (a)	1,682	1,000	1,000	1,000	1,000
Expenses not requiring appropriation in the Budget year (b)	13,834	11,360	11,997	12,483	12,481
Departmental total	161,587	158,601	141,816	126,867	128,270
Total expenses for Outcome 1	171,742	168,806	151,966	137,017	138,420
	2024-25	2025-26			
Average staffing level (number)	387	438			

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/amortisation expenses, make good expenses, audit fees, cost recovered course fees, and seconded staff received free of charge.

Section 3: Special account flows and budgeted financial statements

3.1 Budgeted financial statements

3.1.1 Analysis of budgeted financial statements

Since the 2025–26 PB Statements, ONI’s budgeted financial statements have changed as a result of measures and other variations listed in Table 1.2 and Table 1.3.

Departmental Financial Statements

ONI incurred an operating loss in 2024–25 which was driven by several factors arising from timing issues, one off costs, accounting adjustments and higher net expenditure than budgeted. ONI has received approval to budget for an operating loss of \$9.5 million in 2025–26. Over the forward estimate period ONI is budgeting for a break-even position, after adjusting for depreciation expenses and right-of use assets transactions (in accordance with the Accounting Standard AASB 16 Leases). The Comprehensive Income Statement (Table 3.1) sets out the application of funding to ordinary operating expenses.

Administered Financial Statements

There has been no change in Administered expenses for 2025–26 the since the publication of the 2025–26 PB Statements.

3.1.2 Budgeted financial statements

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	83,319	84,856	77,871	75,129	72,055
Suppliers	64,745	61,909	51,512	38,790	43,440
Grants	36	-	-	-	-
Depreciation and amortisation	10,942	10,560	11,452	12,183	12,182
Finance costs	1,254	1,276	981	765	593
Write-down and impairment of assets	1,291	-	-	-	-
Total expenses	161,587	158,601	141,816	126,867	128,270
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other revenue	4,570	1,800	1,545	1,300	1,300
Total own-source revenue	4,570	1,800	1,545	1,300	1,300
Gains					
Sale of assets	4	-	-	-	-
Total gains	4	-	-	-	-
Total own-source income	4,574	1,800	1,545	1,300	1,300
Net (cost of)/contribution by services	(157,013)	(156,801)	(140,271)	(125,567)	(126,970)
Revenue from Government	127,205	142,535	134,718	119,705	121,605
Surplus/(deficit) attributable to the Australian Government	(29,808)	(14,266)	(5,553)	(5,862)	(5,365)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	3,269	-	-	-	-
Total other comprehensive income	3,269	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(26,539)	(14,266)	(5,553)	(5,862)	(5,365)

**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	2025-26	2026-27	2027-28	2028-29
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	(26,539)	(14,266)	(5,553)	(5,862)	(5,365)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	5,495	8,350	9,242	9,973	8,531
plus: depreciation/amortisation expenses for ROU assets (b)	5,448	2,210	2,210	2,210	3,651
less: lease principal repayments (b)	4,514	5,794	5,899	6,321	6,817
Net Cash Operating Surplus/(Deficit)	(20,111)	(9,500)	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	676	676	676	676	676
Trade and other receivables	119,878	110,378	107,154	107,154	107,154
Total financial assets	120,554	111,054	107,830	107,830	107,830
Non-financial assets					
Land and buildings	57,153	50,204	41,981	33,798	25,616
Property, plant and equipment	7,220	10,030	8,938	7,781	6,963
Intangibles	19,917	19,805	22,692	24,920	26,920
Other non-financial assets	8,042	8,042	8,042	8,042	8,042
Total non-financial assets	92,332	88,081	81,653	74,541	67,541
Total assets	212,886	199,135	189,483	182,371	175,371
LIABILITIES					
Payables					
Suppliers	9,023	8,936	8,936	8,936	8,936
Other payables	2,366	2,162	2,162	2,162	2,162
Total payables	11,389	11,098	11,098	11,098	11,098
Interest bearing liabilities					
Leases	40,287	34,295	28,396	22,075	15,258
Total interest bearing liabilities	40,287	34,295	28,396	22,075	15,258
Provisions					
Employee provisions	24,072	25,974	22,751	22,751	22,751
Other provisions	137	136	136	136	136
Total provisions	24,209	26,110	22,887	22,887	22,887
Total liabilities	75,885	71,503	62,381	56,060	49,243
Net assets	137,001	127,632	127,102	126,311	126,128
EQUITY*					
Parent entity interest					
Contributed equity	122,391	127,289	132,312	137,383	142,565
Reserves	6,639	6,639	6,639	6,639	6,639
Retained surplus / (accumulated deficit)	7,970	(6,296)	(11,849)	(17,711)	(23,076)
Total parent entity interest	137,001	127,632	127,102	126,311	126,128
Total Equity	137,001	127,632	127,102	126,311	126,128

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	7,970	6,639	122,391	137,001
Adjusted opening balance	7,970	6,639	122,391	137,001
Comprehensive income				
Surplus/(deficit) for the period	(14,266)	-	-	(14,266)
Total comprehensive income	(14,266)	-	-	(14,266)
Transactions with owners				
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	(6,296)	6,639	127,289	127,633
Closing balance attributable to the Australian Government	(6,296)	6,639	127,289	127,633

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	157,072	152,035	134,718	119,705	121,605
Net GST received	4,852	5,479	4,798	3,974	4,363
Sale of goods and rendering of services	1,490	1,000	1,000	1,000	1,000
Total cash received	163,414	158,514	140,516	124,679	126,968
Cash used					
Employees	73,468	84,856	77,870	75,129	72,055
Suppliers	70,961	61,112	50,970	38,493	43,143
Grants	36	-	-	-	-
Interest payments on lease liability	1,253	1,273	978	762	590
s74 External Revenue transferred to the OPA	13,197	5,479	4,798	3,974	4,363
Total cash used	158,915	152,720	134,616	118,358	120,151
Net cash from/(used by) operating activities	4,499	5,794	5,900	6,321	6,817
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	4	-	-	-	-
Total cash received	4	-	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	12,701	6,220	6,399	6,472	6,609
Total cash used	12,701	6,220	6,399	6,472	6,609
Net cash from/(used by) investing activities	(12,697)	(6,220)	(6,399)	(6,472)	(6,609)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	12,621	6,220	6,398	6,472	6,609
Total cash received	12,621	6,220	6,398	6,472	6,609
Cash used					
Principal payments on lease liability	4,514	5,794	5,899	6,321	6,817
Total cash used	4,514	5,794	5,899	6,321	6,817
Net cash from/(used by) financing activities	8,107	426	499	151	(208)
Net increase/(decrease) in cash held	(91)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	767	676	676	676	676
Cash and cash equivalents at the end of the reporting period	676	676	676	676	676

Prepared on Australian Accounting Standards basis.

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

	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Revised	Forward	Forward	Forward
	\$'000	budget	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	4,676	4,898	5,023	5,071	5,182
Equity injections - Act No. 2 and Bill 4	1,303	1,322	1,375	1,401	1,427
Total new capital appropriations	5,979	6,220	6,398	6,472	6,609
Provided for:					
Purchase of non-financial assets	11,861	6,220	6,398	6,472	6,609
Total Items	11,861	6,220	6,398	6,472	6,609
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	9,148	1,322	1,375	1,401	1,427
Funded by capital appropriation - DCB (b)	2,713	4,898	5,023	5,071	5,182
TOTAL	11,861	6,220	6,398	6,472	6,609
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	11,861	6,220	6,398	6,472	6,609
Total cash used to acquire assets	11,861	6,220	6,398	6,472	6,609

Prepared on Australian Accounting Standards basis.

a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations (inclusive of Supply Act arrangements).

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

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	25,942	15,130	35,750	76,821
Gross book value - ROU assets	62,770	-	-	62,770
Accumulated depreciation/ amortisation and impairment	(5,213)	(7,910)	(15,833)	(28,956)
Accumulated depreciation/amortisation and impairment - ROU assets	(26,345)	-	-	(26,345)
Opening net book balance	57,153	7,220	19,917	84,290
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	1,522	-	-	1,522
By purchase - appropriation ordinary annual services (b)	-	3,810	888	4,698
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)
Other movements	89	-	-	89
Total other movements	(8,471)	(1,000)	(1,000)	(10,471)
As at 30 June 2026				
Gross book value	27,553	18,940	36,638	78,432
Gross book value - ROU assets	62,770	-	-	62,770
Accumulated depreciation/ amortisation and impairment	(7,423)	(8,910)	(16,833)	(33,166)
Accumulated depreciation/amortisation and impairment - ROU assets	(32,695)	-	-	(32,695)
Closing net book balance	50,204	10,030	19,805	80,039

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through *Supply Act (No. 2) 2025–2026*, *Annual Appropriation Act (No. 2) 2025–2026* and *Appropriation Bill (No. 4) 2025–2026*, including Collection Development and Acquisition Budget.
- b) 'Appropriation ordinary annual services' refers to funding provided through *Supply Act (No. 1) 2025–2026*, *Annual Appropriation Act (No. 1) 2025–2026* and *Appropriation Bill (No. 3) 2025–2026* for depreciation/amortisation expenses, Departmental capital budget 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	2025-26	2026-27	2027-28	2028-29
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Grants	10,155	10,205	10,150	10,150	10,150
Total expenses administered on behalf of Government	10,155	10,205	10,150	10,150	10,150
Net cost of/(contribution by) services	10,155	10,205	10,150	10,150	10,150
Total comprehensive income (loss) attributable to the Australian	(10,155)	(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)

	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Trade and other receivables	7	-	-	-	-
Total financial assets	7	-	-	-	-
Total assets administered on behalf of Government	7	-	-	-	-
Net assets/(liabilities)	7	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

There have been no changes to the strategic direction of the Office of the Official Secretary to the Governor-General (OOSGG) since the publication of 2025–26 Portfolio Budget Statements.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for OOSGG at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: OOSGG resource statement – Additional Estimates for 2025–26 as at February 2026

	<i>Actual available appropriation</i>	<i>Estimate as at Budget (a)</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2024-25 \$'000</i>	<i>2025-26 \$'000</i>	<i>2025-26 \$'000</i>	<i>2025-26 \$'000</i>
Departmental				
Annual appropriations - ordinary annual services (b)				
Prior year appropriations available	868	794	-	794
Departmental appropriation	16,058	15,704	4,465	20,169
s74 External Revenue (c)	292	656	-	656
Departmental capital budget (d)	425	423	-	423
<i>Total departmental annual appropriations</i>	<i>17,643</i>	<i>17,577</i>	<i>4,465</i>	<i>22,042</i>
Total departmental resourcing	17,643	17,577	4,465	22,042
Administered				
Annual appropriations - ordinary annual services				
Prior year appropriations available (b)	3,348	2,348	-	2,348
Outcome 1	1,801	1,892	600	2,492
Administered capital budget (e)	3,135	3,261	(500)	2,761
<i>Total administered annual appropriations</i>	<i>8,284</i>	<i>7,501</i>	<i>100</i>	<i>7,601</i>
<i>Total administered special appropriations</i>	<i>709</i>	<i>709</i>	<i>-</i>	<i>709</i>
Total administered resourcing	8,993	8,210	100	8,310
Total resourcing for entity OOSGG	26,636	25,787	4,565	30,352
			<i>Actual</i>	
			<i>2024-25</i>	<i>2025-26</i>
Average staffing level (number)			89	106

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.

- Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bill (No. 1) 2025–2026 and Appropriation Bill (No. 2) 2025–2026
- Supply Act (No. 1) 2025–26, Appropriation Act (No. 1) 2025–2026, Appropriation Bill (No. 3) 2025–2026.* Actual available appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 1) 2024–2025* and *Appropriation Act (No. 3) 2024–2025*.
- Estimated external revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- Departmental capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- Administered capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Refer to Table 3.10 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: OOSGG 2025–26 measures since the Budget

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses (a)	1.1				
Departmental payments		(337)	(575)	(570)	(486)
Total		(337)	(575)	(570)	(486)
Prime Minister and Cabinet – additional resourcing	1.1				
Administered payments		100	441	37	43
Departmental payments		4,465	1,574	-	-
Total		4,565	2,015	37	43
Total payment measures					
Administered		100	441	37	43
Departmental		4,128	999	(570)	(486)
Total		4,228	1,440	(533)	(443)

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 'Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses' relates to an election commitment/savings identified in the 2025 Explanatory Memorandum to the *Appropriation Act (No. 1) 2025–2026* and *Appropriation Act (No. 2) 2025–2026*. The full measure description and package details appear in the 2025–26 MYEFO under Cross Portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for OOSGG at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 1					
Administered					
Annual appropriations					
Prime Minister and Cabinet – additional resourcing	1.1	100	400	-	-
Changes in Parameters					
(net increase)	1.1	-	41	37	43
Other Variations					
(net increase)	1.1	500	1,000	1,000	1,200
(net decrease)	1.1	(500)	(1,000)	(1,000)	(1,200)
Net impact on appropriations for Outcome 1 (administered)		100	441	37	43
Outcome 1					
Departmental					
Annual appropriations					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1	-	(575)	(554)	(470)
Prime Minister and Cabinet – additional resourcing	1.1	4,465	1,574	-	-
Changes in Parameters					
(net decrease)	1.1	-	(47)	(16)	(16)
Net impact on appropriations for Outcome 1 (departmental)		4,465	952	(570)	(486)
Total net impact on appropriations for Outcome 1		4,565	1,393	(533)	(443)

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

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for OOSGG through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–26

	2024-25 <i>Available</i> \$'000	2025-26 Budget (a) \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - Office of the Official Secretary to the Governor-General (b)	4,936	5,153	5,253	600	(500)
Total administered	4,936	5,153	5,253	600	(500)
Departmental programs					
Outcome 1 - Office of the Official Secretary to the Governor-General	16,483	16,127	20,592	4,465	-
Total departmental	16,483	16,127	20,592	4,465	-
Total administered and departmental	21,419	21,280	25,845	5,065	(500)

- a) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bill (No. 1) 2025–2026 and Appropriation Bill (No. 2) 2025–2026.
- b) Reduction reflects section 51 withholding to *Appropriation Act (No. 1) 2025–2026* due to Government decisions.

Section 2: Revisions to outcomes and planned performance

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 households 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 Actual expenses \$'000	2025-26 Revised estimated expenses \$'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 Act No. 1 and Bill No. 3)	2,273	2,492	3,056	3,011	3,265
Special appropriations					
<i>Special appropriation Governor-General</i>	709	709	709	709	709
Expenses not requiring appropriation in the Budget year (a)	2,659	1,843	1,920	2,035	2,219
Administered total	5,641	5,044	5,685	5,755	6,193
Departmental expenses					
Departmental appropriation	16,058	20,169	17,247	15,935	15,748
Section 74 External Revenue (b)	292	331	337	344	351
Expenses not requiring appropriation in the Budget year (a)	2,194	656	719	718	717
Departmental total	18,544	21,156	18,303	16,997	16,816
Total expenses for program 1.1	24,185	26,200	23,988	22,752	23,009
Average staffing level (number)	89	106			

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

Section 3: Special account flows and budgeted financial statements

3.1 Budgeted financial statements

3.1.1 Analysis of budgeted financial statements

Since the publication of the 2025–26 Portfolio Budget Statements, the financial statements for OOSGG have changed as result of measures published in Table 1.2 and other variations published in Table 1.3.

3.1.2 Budgeted financial statements

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

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	11,888	13,002	12,478	11,344	11,784
Suppliers	6,068	6,386	5,297	5,129	4,512
Depreciation and amortisation	506	468	528	524	520
Write-down and impairment of assets	82	-	-	-	-
Total expenses	18,544	19,856	18,303	16,997	16,816
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other revenue	292	331	337	344	351
Total own-source revenue	292	331	337	344	351
Gains					
Sale of assets	37	-	-	-	-
Other gains	185	188	191	194	197
Total gains	222	188	191	194	197
Total own-source income	514	519	528	538	548
Net (cost of)/contribution by services	(18,030)	(19,337)	(17,775)	(16,459)	(16,268)
Revenue from Government	16,058	20,169	17,247	15,935	15,748
Surplus/(deficit) attributable to the Australian Government	(1,972)	832	(528)	(524)	(520)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	195	-	-	-	-
Total other comprehensive income	195	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(1,777)	832	(528)	(524)	(520)

**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 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Total comprehensive income/(loss) - as per statement of					
Comprehensive Income	(1,777)	832	(528)	(524)	(520)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	505	468	528	524	520
plus: depreciation/amortisation expenses for ROU assets (b)	1	-	-	-	-
less: lease principal repayments (b)	2	-	-	-	-
Net Cash Operating Surplus/ (Deficit)	(1,273)	1,300	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	163	163	163	163	163
Trade and other receivables	837	2,137	2,137	2,137	2,137
Total financial assets	1,000	2,300	2,300	2,300	2,300
Non-financial assets					
Land and buildings					
Property, plant and equipment	1,862	1,773	1,682	1,596	1,531
Intangibles	5	49	44	44	33
Inventories	29	29	29	29	29
Other non-financial assets	314	314	314	314	314
Total non-financial assets	2,210	2,165	2,069	1,983	1,907
Total assets	3,210	4,465	4,369	4,283	4,207
LIABILITIES					
Payables					
Suppliers	575	575	575	575	575
Other payables	340	340	340	340	340
Total payables	915	915	915	915	915
Provisions					
Employee provisions	2,789	2,789	2,789	2,789	2,789
Total provisions	2,789	2,789	2,789	2,789	2,789
Total liabilities	3,704	3,704	3,704	3,704	3,704
Net assets	(494)	761	665	579	503
EQUITY*					
Parent entity interest					
Contributed equity	5,360	5,783	6,215	6,653	7,097
Reserves	977	977	977	977	977
Retained surplus / (accumulated deficit)	(6,831)	(5,999)	(6,527)	(7,051)	(7,571)
Total parent entity interest	(494)	761	665	579	503
Total Equity	(494)	761	665	579	503

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	(6,831)	977	5,360	(494)
Adjusted opening balance	(6,831)	977	5,360	(494)
Comprehensive income				
Surplus/(deficit) for the period	832	-	-	832
Total comprehensive income	832	-	-	832
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	(5,999)	977	5,783	761
Closing balance attributable to the Australian Government	(5,999)	977	5,783	761

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	17,481	18,869	17,247	15,935	15,748
Net GST received	32	-	-	-	-
Other	219	331	337	344	351
Total cash received	17,732	19,200	17,584	16,279	16,099
Cash used					
Employees	11,769	13,302	12,478	11,344	11,784
Suppliers	6,209	5,898	5,106	4,935	4,315
Total cash used	17,978	19,200	17,584	16,279	16,099
Net cash from / (used by) operating activities	(246)	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	37	-	-	-	-
Total cash received	37	-	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	217	423	432	438	444
Total cash used	217	423	432	438	444
Net cash from / (used by) investing activities	(180)	(423)	(432)	(438)	(444)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	425	423	432	438	444
Total cash received	425	423	432	438	444
Cash used					
Principal payments on lease liability	2	-	-	-	-
Total cash used	2	-	-	-	-
Net cash from/(used by) financing activities	423	423	432	438	444
Net increase/(decrease) in cash held	(3)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	166	163	163	163	163
Cash and cash equivalents at the end of the reporting period	163	163	163	163	163

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised 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 and Bill 3 (DCB)	425	423	432	438	444
Total new capital appropriations	425	423	432	438	444
Provided for:					
Purchase of non-financial assets	216	423	432	438	444
Total Items	216	423	432	438	444
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB	211	423	432	438	444
TOTAL	211	423	432	438	444
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	211	423	432	438	444
Total cash used to acquire assets	211	423	432	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
As at 1 July 2025				
Gross book value	(10)	1,862	974	2,826
Gross book value - ROU assets	10	-	-	10
Accumulated depreciation/ amortisation and impairment	10	-	(969)	(959)
Accumulated depreciation/amortisation and impairment - ROU assets	(10)	-	-	(10)
Opening net book balance	-	1,862	5	1,867
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	(10)	2,168	1,091	3,249
Gross book value - ROU assets	10	-	-	10
Accumulated depreciation/ amortisation and impairment	10	(395)	(1,042)	(1,427)
Accumulated depreciation/amortisation and impairment - ROU assets	(10)	-	-	(10)
Closing net book balance	-	1,773	49	1,822

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through *Supply Act (No. 1) 2025–2026*, *Annual Appropriation Act (No. 1) 2025–2026*, and Appropriation Bill (No. 3) 2025–2026 for depreciation/amortisation expenses, Departmental capital budget 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	2025-26	2026-27	2027-28	2028-29
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	118	-	-	-	-
Suppliers	2,155	2,492	3,056	3,011	3,265
Personal benefits	709	709	709	709	709
Depreciation and amortisation (a)	2,575	1,843	1,920	2,035	2,219
Write-down and impairment of assets	84	-	-	-	-
Total expenses administered on behalf of Government	5,641	5,044	5,685	5,755	6,193
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Sale of goods and rendering of services	42	28	28	28	28
Total non-taxation revenue	42	28	28	28	28
Total own-source revenue administered on behalf of Government	42	28	28	28	28
Total own-source income administered on behalf of Government	42	28	28	28	28
Net cost of/(contribution by) services	5,599	5,016	5,657	5,727	6,165
Surplus/(deficit) before income tax	(5,599)	(5,016)	(5,657)	(5,727)	(6,165)
Surplus/(deficit) after income tax	(5,599)	(5,016)	(5,657)	(5,727)	(6,165)
Total comprehensive income (loss) attributable to the Australian Government	(5,599)	(5,016)	(5,657)	(5,727)	(6,165)

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Bill (No. 3) 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 Appropriation Act (No. 1) or Bill (No. 3) equity appropriations. 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 Actual \$'000	2025-26 Revised 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	100	100	100	100	100
Total financial assets	101	101	101	101	101
Non-financial assets					
Land and buildings	211,855	212,812	213,524	213,996	214,141
Property, plant and equipment	1,286	1,247	1,253	1,143	1,033
Inventories	5,948	5,948	5,948	5,948	5,948
Total non-financial assets	219,089	220,007	220,725	221,087	221,122
Total assets administered on behalf of Government	219,190	220,108	220,826	221,188	221,223
LIABILITIES					
Payables					
Suppliers	201	201	201	201	201
Other payables	120	120	120	120	120
Total payables	321	321	321	321	321
Total liabilities administered on behalf of Government	321	321	321	321	321
Net assets/(liabilities)	218,869	219,787	220,505	220,867	220,902

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	178	28	28	28	28
Net GST received	91	-	-	-	-
Total cash received	269	28	28	28	28
Cash used					
Personal benefits	709	709	709	709	709
Suppliers	3,145	2,492	3,056	3,011	3,265
Employees	(2)	-	-	-	-
Total cash used	3,852	3,201	3,765	3,720	3,974
Net cash from / (used by) operating activities	(3,583)	(3,173)	(3,737)	(3,692)	(3,946)
INVESTING ACTIVITIES					
Cash received					
Cash used					
Purchase of property, plant, equipment and intangibles	1,879	2,761	2,638	2,397	2,254
Total cash used	1,879	2,761	2,638	2,397	2,254
Net cash from / (used by) investing activities	(1,879)	(2,761)	(2,638)	(2,397)	(2,254)
FINANCING ACTIVITIES					
Cash received					
Other	2,942	2,761	2,638	2,397	2,254
Total cash received	2,942	2,761	2,638	2,397	2,254
Net cash from/(used by) financing activities	2,942	2,761	2,638	2,397	2,254
Net increase/(decrease) in cash held	(2,520)	(3,173)	(3,737)	(3,692)	(3,946)
Cash and cash equivalents at beginning of reporting period	1	1	1	1	1
Cash from Official Public Account for:					
- Appropriations	2,520	3,173	3,737	3,692	3,946
Total cash from Official Public Account	2,520	3,173	3,737	3,692	3,946
Total cash to Official Public Account	-	-	-	-	-
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 (for the period ended 30 June)

	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Revised	Forward	Forward	Forward
		budget	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act 1 and Bill 3 (ACB)	3,135	2,761	2,638	2,397	2,254
Total new capital appropriations	3,135	2,761	2,638	2,397	2,254
Provided for:					
Purchase of non-financial assets	1,879	2,761	2,638	2,397	2,254
Total Items	1,879	2,761	2,638	2,397	2,254
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation (ACB) (a)	2,942	2,761	2,638	2,397	2,254
TOTAL	2,942	2,761	2,638	2,397	2,254
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	2,942	2,761	2,638	2,397	2,254
Total cash used to acquire assets	2,942	2,761	2,638	2,397	2,254

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 (2025–26 Budget year)

	Land	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	151,000	60,855	1,286	213,141
Accumulated depreciation/amortisation and impairment (a)	-	-	-	-
Opening net book balance	151,000	60,855	1,286	213,141
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (b)	-	2,668	93	2,761
Total additions	-	2,668	93	2,761
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	151,000	63,523	1,379	215,902
Accumulated depreciation/amortisation and impairment	-	(1,711)	(132)	(1,843)
Closing net book balance	151,000	61,812	1,247	214,059

Prepared on Australian Accounting Standards basis.

- a) An independent valuation of land, buildings and property, plant and equipment was carried out on the 30 June 2025 resulting in a revaluation of assets.
- b) 'Appropriation ordinary annual services' refers to funding provided through *Supply Act (No. 1) 2025–2026*, *Annual Appropriation Act (No. 1) 2025–2026* and *Appropriation Bill (No. 3) 2025–2026* for depreciation/amortisation expenses, Administered capital budget or other operational expenses.