

PORTFOLIO ADDITIONAL ESTIMATES
STATEMENTS 2024–25

FINANCE PORTFOLIO

EXPLANATIONS OF ADDITIONAL ESTIMATES 2024–25

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ISBN 978-1-925205-65-7 (Print); 978-1-925205-66-4 (Online)

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Department of Finance



Senator the Hon Katy Gallagher

Minister for Finance
Minister for Women
Minister for the Public Service
Minister for Government Services
Senator for the Australian Capital Territory

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear President and Speaker

I hereby submit the Portfolio Additional Estimates Statements in support of the 2024–25 Additional Estimates for the Finance 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 handwritten signature in black ink that reads 'Katy Gallagher'.

Katy Gallagher

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nfp	not for publication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 the Chief Finance Officer at the Department of Finance on (02) 6215 2222.

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 2024–25 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) 2024–2025. 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.

Portfolio glossary

Explains key terms relevant to the Portfolio.

Index (Optional)

Alphabetical guide to the Statements

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Portfolio overview

Portfolio overview

The following changes have occurred with the Finance Portfolio from that included in the Portfolio Budget Statements 2024–25 (pages 3-5).

On the 28 January 2025, the Commonwealth became the majority shareholder of CEA Technologies Pty Limited (CEA Technologies), establishing CEA Technologies as a Commonwealth Company. As a Commonwealth Company, CEA Technologies falls within the Finance portfolio and the Commonwealth expects to prescribe CEA Technologies as a Government Business Enterprise. The Minister for Finance is a joint Shareholder Minister of CEA Technologies along with the Minister for Defence.

Additional estimates are being sought for:

- Department of Finance
- Australian Electoral Commission
- Digital Transformation Agency
- Parliamentary Workplace Support Service

Explanations of the additional estimates for these entities are detailed in their respective sections of the PAES.

Entities which are not required to prepare a PAES will report changes in their resources since the 2024–25 Budget at their next Budget update.

A full outline of the Finance Portfolio overview can be found in the 2024–25 Portfolio Budget Statements.

Figure 1: Finance portfolio structure and outcomes

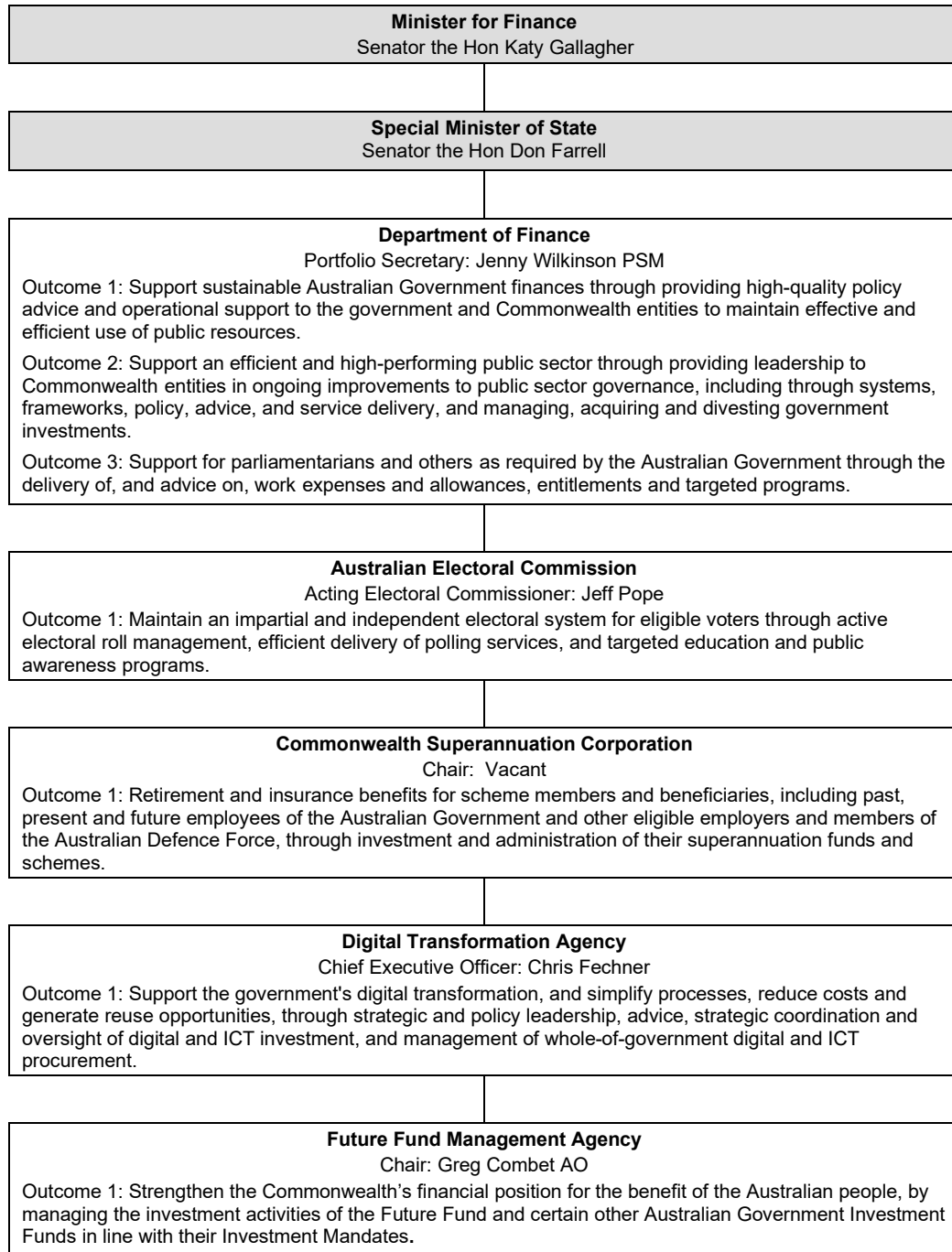
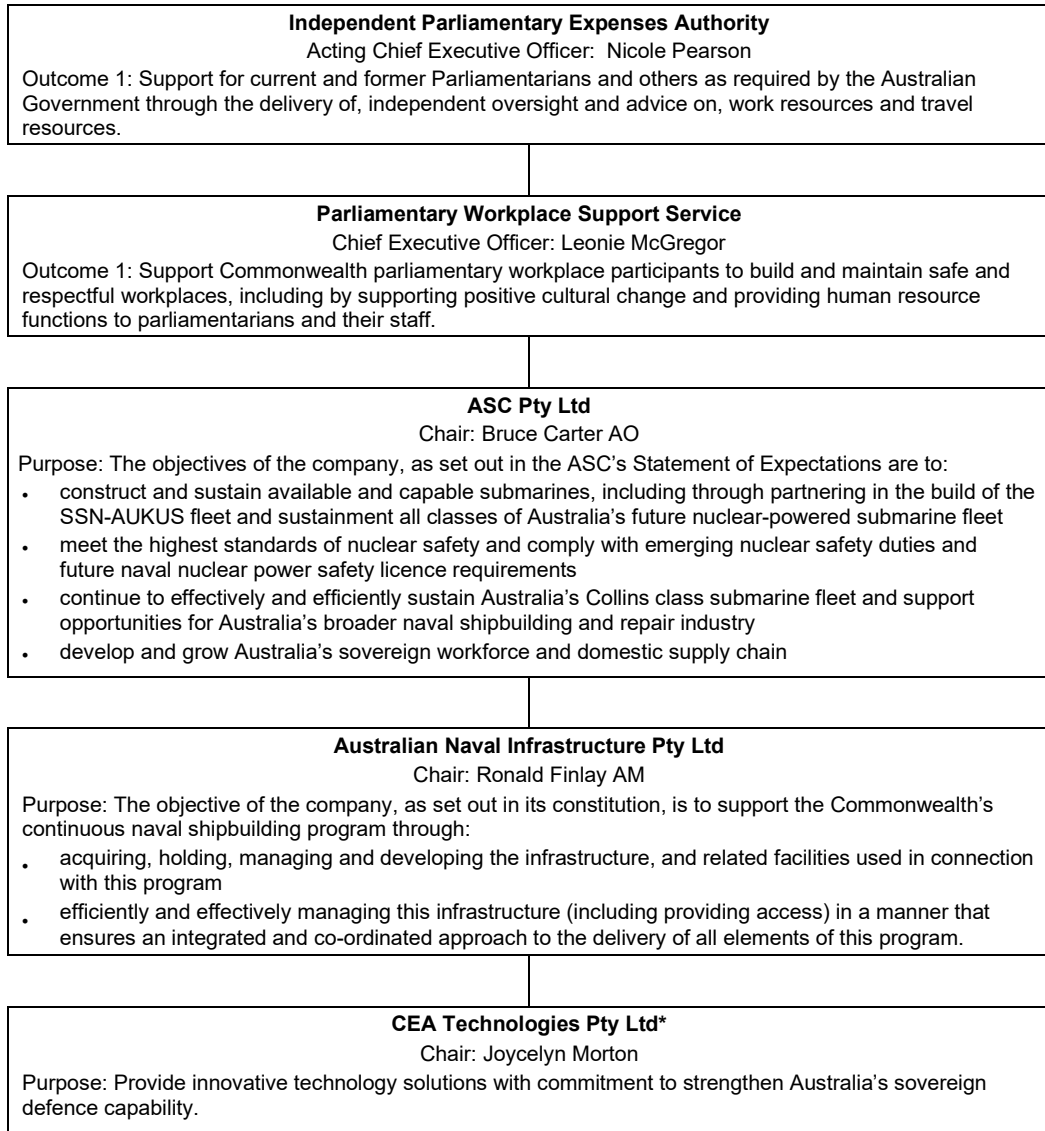


Table continues on next page

Figure 1: Finance portfolio structure and outcomes (continued)



* Established as a Commonwealth Company from 28 January 2025 when the Commonwealth became the majority shareholder.

Entity additional estimates statements

Department of Finance

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Department of Finance

Section 1: Entity overview and resources

1.1 Strategic direction statement

Since the publication of the 2024–25 Portfolio Budget Statements there has been no significant change to the strategic direction of Finance.

Finance’s purpose is to provide high quality advice, frameworks, and services to achieve value in the management of public resources for the benefit of all Australians. We deliver on our purpose through:

- providing policy advice on expenditure across all portfolios and delivering Budget updates, cash management and consolidated financial reporting
- managing frameworks and policies, and providing advice to support the proper use and management of public resources
- supporting the commercial interest of the Commonwealth
- providing enabling services to the Commonwealth
- supporting wider availability and use of Government data and promoting digital transformation, and
- delivering ministerial and parliamentary services.

In 2024–25, Finance will continue to provide high quality policy advice on expenditure, deliver budget updates, be active stewards of the frameworks Finance is responsible for, progress applications of the use of data and digital technologies and advance regulatory reforms and the procurement integrity agenda.

Full performance information can be found in the Department of Finance – 2024–25 Corporate Plan.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for Finance at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2024–25 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 2023–24 financial statements.

Table 1.1: Entity Department of Finance resource statement – Additional Estimates for 2024–25 as at February 2025

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	27,136	41,917	36,023	77,940
Departmental appropriation	379,785	518,025	(5,111)	512,914
s74 External Revenue (c)	57,499	35,650	(1,653)	33,997
Departmental capital budget (d)	11,306	5,529	-	5,529
Annual appropriations - other services - non-operating (e)				
Prior year appropriations available (b)	34,518	7,180	8,695	15,875
Equity injection	545,230	765,503	3,564	769,067
Total departmental annual appropriations	1,055,474	1,373,804	41,518	1,415,322
Special accounts (f)				
Opening balance	1,333,884	1,570,688	218,766	1,789,454
Appropriation receipts (g)	645,982	991,898	-	991,898
Non-appropriation receipts	1,115,342	463,049	-	463,049
Adjustments	(43,025)	(27,990)	-	(27,990)
Total special accounts	3,052,183	2,997,645	218,766	3,216,411
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(645,982)</i>	<i>(991,898)</i>	<i>-</i>	<i>(991,898)</i>
Total departmental resourcing	3,461,675	3,379,551	260,284	3,639,835
Administered				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	69,995	78,300	19,951	98,251
Outcome 2	10,699	10,832	-	10,832
Outcome 3	392,733	369,628	44,752	414,380
s74 External Revenue (c)	1,100	1,584	-	1,584
Administered capital budget (h)	5,460	5,604	8,590	14,194
Annual appropriations - other services - non-operating (e)				
Prior year appropriations available (a)	7,622	31,378	4,023	35,401
Administered assets and liabilities	449,238	799,263	242,304	1,041,567
Total administered annual appropriations	936,847	1,296,589	319,620	1,616,209
Total administered special appropriations (f)	9,389,956	9,867,287	3,200	9,870,487

Table continues on next page

Table 1.1: Department of Finance resource statement – Additional Estimates for 2024–25 as at February 2025 (continued)

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
Special accounts (f)				
Opening balance	500,686	405,911	(31,492)	374,419
Appropriation receipts (g)	16,343,897	-	-	-
Non-appropriation receipts	88,576,142	65,727,129	2,277,661	68,004,790
Total special account receipts	105,420,725	66,133,040	2,246,169	68,379,209
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	(16,343,897)	-	-	-
Total administered resourcing	99,403,631	77,296,916	2,568,989	79,865,905
Total resourcing for Department of Finance	102,865,306	80,676,467	2,829,273	83,505,740
			<i>Actual</i>	
Average staffing level (number)			2023-24	2024-25
			1,785	1,890

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.

- Appropriation Act (No. 1) 2024–2025* and *Appropriation Bill (No. 3) 2024–2025*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2023–24 annual report and encompasses *Appropriation Act (No. 1) 2023–2024* and *Appropriation Act (No. 3) 2023–2024*.
- Excludes appropriation subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- Estimated external revenue receipts under section 74 of the 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'.
- Appropriation Act (No. 2) 2024–2025* and *Appropriation Bill (No. 4) 2024–2025*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2023–24 annual report and encompasses *Appropriation Act (No. 2) 2023–2024* and *Appropriation Act (No. 4) 2023–2024*.
- Excludes trust moneys, such as those held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), refer to Table 3.1.
- Amounts credited to the special accounts from Finance's annual and special appropriations.
- Administered capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.

Table 1.1: Department of Finance — Additional Estimates for 2024–25 as at February 2025 (continued)

Third party payments from and on behalf of other entities

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)				
Attorney-General's Department <i>Law Officers Act 1964</i>	299	310	-	310
Payments made by other entities on behalf of the Department of Finance (disclosed above)				
Attorney-General's Department <i>Parliamentary Business Resources Act 2017</i>	4,209	800	3,200	4,000
Commonwealth Superannuation Corporation <i>Governance of Australian Government Superannuation Schemes Act 2011</i>	182	1,000	-	1,000
<i>Same-Sex Relationships (Equal Treatment in Commonwealth Laws - General Law Reform) Act 2008</i>	73	77	-	77
<i>Superannuation Act 1922</i>	43,886	40,303	-	40,303
<i>Superannuation Act 1976</i>	4,969,605	5,191,523	-	5,191,523
<i>Superannuation Act 1990</i>	3,965,681	4,212,232	-	4,212,232
<i>Appropriation Act (No.1) (a)</i>	195	500	-	500
<i>Appropriation Act (No.1) (b)</i>	274	764	-	764
<i>Appropriation Act (No.2) (b)</i>	415	1,000	-	1,000
Department of Employment and Workplace Relations <i>Parliamentary Business Resources Act 2017</i>	173	508	-	508
Department of Parliamentary Services <i>Parliamentary Business Resources Act 2017</i>	29,236	26,346	-	26,346
Department of the House of Representatives <i>Australian Constitution s 66</i>	4,705	4,950	-	4,950
<i>Parliamentary Business Resources Act 2017</i>	42,801	45,870	-	45,870
<i>Parliamentary Superannuation Act 2004</i>	5,898	6,220	-	6,220
Department of the Senate <i>Australian Constitution s 66</i>	774	903	-	903
<i>Parliamentary Business Resources Act 2017</i>	22,088	23,787	-	23,787
<i>Parliamentary Superannuation Act 2004</i>	3,009	3,035	80	3,115
Fair Work Commission <i>Judges' Pensions Act 1968</i>	7,905	8,000	-	8,000

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) *Compensation and legal payments*
- b) *Act of Grace payments*

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2024–25 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Department of Finance 2024–25 measures since the Budget

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures					
Electoral Communications	2.1				
Departmental payments		178	1,151	200	202
Establishment of the Australian Centre for Disease Control (a)	2.1				
Departmental payments		-	135	135	-
Finance Portfolio – additional resourcing	2.7				
Departmental payments		1,487	2,828	-	-
National Disability Insurance Scheme Reform (b)	2.1				
Departmental payments		-	135	-	-
Nuclear-Powered Submarine Program – infrastructure and capacity investment (c)	2.10				
Administered payments		nfp	nfp	nfp	nfp
Payday Super (d)	2.1				
Departmental payments		100	100	100	100
Reforming the Commonwealth Funding and Disclosure Scheme	2.1				
Departmental payments		100	100	100	100
Supporting Safety and Remediation in the Resources Sector (e)	2.1				
Departmental payments		-	nfp	nfp	nfp
Total payment measures					
Administered		-	-	-	-
Departmental		1,865	4,449	535	402
Total		1,865	4,449	535	402

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 lead entity for the measure titled Establishment of the Australian Centre for Disease Control is Department of Health and Aged Care. The full measure description and package details appear in 2024–25 MYEFO under the Health and Aged Care portfolio.
- The lead entity for the measure titled National Disability Insurance Scheme Reform is the Department of Social Services. The full measure description and package details appear in 2024–25 MYEFO under the Social Services portfolio.
- This 2024–25 MYEFO measure is not for publication (nfp). The full measure description and the reason the financial impact is nfp for Nuclear-Powered Submarine Program – infrastructure and capacity investment appear in 2024–25 MYEFO under the Defence portfolio.
- The lead entity for the measure titled Payday Super is Department of Treasury. The full measure description and package details appear in 2024–25 MYEFO under the Treasury portfolio.
- This 2024–25 MYEFO measure is not for publication (nfp). The full measure description and the reason the financial impact is nfp for Supporting Safety and Remediation in the Resources Sector appears in 2024–25 MYEFO under the Industry Science and Resources Portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for Finance at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2024–25 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Movement of Funds					
(net increase)	1.1	3,564	-	-	1,575
(net decrease)	1.1	-	(1,028)	(547)	-
Changes in Parameters					
(net increase)		-	-	310	111
(net decrease)		-	(81)	-	-
Net impact on appropriations for Outcome 1 (departmental)					
		3,564	(1,109)	(237)	1,686
Total net impact on appropriations for Outcome 1					
		3,564	(1,109)	(237)	1,686
Outcome 2					
Administered					
Annual appropriations					
Nuclear-Powered Submarine Program – infrastructure and capacity investment	2.10	nfp	nfp	nfp	nfp
Movement of Funds					
(net increase)	2.1	2,441	-	-	-
Changes in Parameters					
(net increase)		4	25	20	19
Other Variations					
(net decrease)	2.8	-	(169)	(169)	(169)
Special appropriations					
Other Variations					
(net increase)	2.1	131,081	26,696	-	-
(net decrease)	2.1	-	-	(8,733)	(147,113)
Net impact on appropriations for Outcome 2 (administered)					
		133,526	26,552	(8,882)	(147,263)

Table continues on next page

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget (continued)

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 2					
Departmental					
Annual appropriations					
Electoral Communications	2.1	178	1,151	200	202
Establishment of the Australian Centre for Disease Control	2.1	-	135	135	-
Finance Portfolio – additional resourcing	2.7	1,487	2,828	-	-
National Disability Insurance Scheme Reform	2.1	-	135	-	-
Payday Super	2.1	100	100	100	100
Reforming the Commonwealth Funding and Disclosure Scheme	2.1	100	100	100	100
Supporting Safety and Remediation in the Resources Sector	2.1	-	100	100	100
Movement of Funds					
(net increase)	2.1	-	3,457	-	1,522
(net decrease)	2.1	(4,500)	-	(479)	-
Changes in Parameters					
(net increase)		-	-	360	117
(net decrease)		-	(144)	-	-
Other Variations					
(net increase)	2.1	-	-	100	-
(net decrease)	2.1	(2,476)	(7,969)	-	-
Special appropriations					
Movement of Funds					
(net increase)	2.1	-	-	39,982	138,042
(net decrease)	2.1	(81,404)	(53,386)	-	-
Other Variations					
(net increase)	2.3, 2.4	-	-	-	84,679
(net decrease)	2.3, 2.4, 2.7	(222,760)	(109,753)	(16,349)	-
Net impact on appropriations for Outcome 2 (departmental)		(309,275)	(163,246)	24,249	224,862
Total net impact on appropriations for Outcome 2		(175,749)	(136,694)	15,367	77,599

Table continues on next page

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget (continued)

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 3					
Administered					
Annual appropriations					
Movement of Funds					
(net increase)	3.1	8,590	-	-	-
Changes in Parameters					
(net increase)		-	-	372	5
(net decrease)		-	(358)	-	-
Other Variations					
(net increase)	3.1	44,752	28,040	37,581	85,302
Special appropriations					
Movement of Funds					
(net increase)	3.1	6,000	-	-	-
Other Variations					
(net increase)	3.1	51,380	7,000	7,000	7,000
Net impact on appropriations for Outcome 3 (administered)		110,722	34,682	44,953	92,307
Departmental					
Movement of Funds					
(net increase)	3.1	-	-	-	437
(net decrease)	3.1	-	(293)	(144)	-
Changes in Parameters					
(net increase)		-	-	66	23
(net decrease)		-	(23)	-	-
Net impact on appropriations for Outcome 3 (departmental)		-	(316)	(78)	460
Total net impact on appropriations for Outcome 3		110,722	34,366	44,875	92,767

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 Finance through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2024–2025

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - Support sustainable Australian Government finances through providing high quality policy advice and operational support to the government and Commonwealth entities to maintain effective and efficient use of public resources	-	-	-	-	-
Outcome 2 - Support an efficient and high-performing public sector through providing leadership to Commonwealth entities in ongoing improvements to public sector governance, including through systems, frameworks, policy advice, service delivery, and managing, acquiring and divesting government investments	10,699	10,832	10,832	-	-
Outcome 3 - Support for Parliamentarians and others as required by the Australian Government through the delivery of, and advice on, work expenses and allowances, entitlements and targeted programs	398,193	375,232	428,574	53,342	-
Total administered	408,892	386,064	439,406	53,342	-

Table continues on next page

Table 1.4: Appropriation Bill (No. 3) 2024–2025 (continued)

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 - Support sustainable Australian Government finances through providing high quality policy advice and operational support to the government and Commonwealth entities to maintain effective and efficient use of public resources	107,021	99,247	99,247	-	-
Outcome 2 - Support an efficient and high-performing public sector through providing leadership to Commonwealth entities in ongoing improvements to public sector governance, including through systems, frameworks, policy advice, service delivery, and managing, acquiring and divesting government investments	257,871	397,715	392,604	2,065	(7,176)
Outcome 3 - Support for Parliamentarians and others as required by the Australian Government through the delivery of, and advice on, work expenses and allowances, entitlements and targeted programs	25,799	26,592	26,592	-	-
Total departmental	390,691	523,554	518,443	2,065	(7,176)
Total administered and departmental	799,583	909,618	957,849	55,407	(7,176)

- a) Reduction reflects section 51 withholding to *Appropriation Act (No.1) 2024–2025* due to Government decisions.
- b) Departmental and Administered Capital Budgets are appropriated through Appropriation Acts (No.1 and 3). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

Table 1.5: Appropriation Bill (No. 4) 2024–2025

	<i>2023-24 Available \$'000</i>	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	545,230	765,503	769,067	3,564	-
Administered assets and liabilities	449,238	799,263	1,041,567	242,304	-
Total non-operating	994,468	1,564,766	1,810,634	245,868	-
Total other services	994,468	1,564,766	1,810,634	245,868	-

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There have been no changes to outcomes or programs since the 2024–25 Portfolio Budget Statements.

2.2 Budgeted expenses and performance for Outcome 1

Outcome 1: Support sustainable Australian Government finances through providing high-quality policy advice and operational support to the government and Commonwealth entities to maintain effective and efficient use of public resources.

Budgeted expenses for Outcome 1

This table shows how much the entity 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 2.2.1 Budgeted expenses for Outcome 1

Outcome 1: Support sustainable Australian Government finances through providing high-quality policy advice and operational support to the government and Commonwealth entities to maintain effective and efficient use of public resources.

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Budget and Financial Management					
Departmental expenses					
Departmental appropriation (a)					
Budget Advice	68,299	75,766	76,051	77,722	78,586
Financial Reporting	32,349	34,516	34,336	34,706	34,666
Expenses not requiring appropriation in the Budget year (b)	6,490	7,454	7,400	7,129	7,129
Departmental total	107,138	117,736	117,787	119,557	120,381
Total expenses for Program 1.1	107,138	117,736	117,787	119,557	120,381
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation (a)	100,648	110,282	110,387	112,428	113,252
Expenses not requiring appropriation in the Budget year (b)	6,490	7,454	7,400	7,129	7,129
Departmental total	107,138	117,736	117,787	119,557	120,381
Total expenses for Outcome 1	107,138	117,736	117,787	119,557	120,381

	2023-24	2024-25
Average staffing level (number)	451	473

- a) Departmental appropriation combines ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3)) and estimated receipts retained under section 74 of the PGPA Act.
- b) Expenses not requiring appropriation in the Budget year is made up of depreciation expenses and amortisation expenses.

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

Table 2.2.2: Performance measure for Outcome 1

Table 2.2.2 below details the performance measure for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2024–25 Budget.

Outcome 1 – Support sustainable Australian Government finances through providing high-quality policy advice and operational support to the government and Commonwealth entities to maintain effective and efficient use of public resources
Program 1.1 – Budget and Financial Management As the decisions made since the 2024–25 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2024–25 Corporate Plan at finance.gov.au

2.3 Budgeted expenses and performance for Outcome 2

Outcome 2: Support an efficient and high-performing public sector by providing leadership to Commonwealth entities through: ongoing improvements to public sector governance, including systems, frameworks, policy advice, and service delivery; and managing, acquiring and divesting government investments.

Linked programs

Commonwealth Superannuation Corporation
<p>Program</p> <ul style="list-style-type: none"> • Program 1.1 – Superannuation Scheme Governance
Future Fund Management Agency
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Management of the Investment of the Future Fund • Program 1.2 – Management of the Investment of the Australian Government Investment Funds
<p>Contribution to Outcome 2 made by linked programs</p> <p>Finance works with the Commonwealth Superannuation Corporation to ensure that the management of public sector superannuation is consistent with legislative obligations.</p> <p>Finance works with the Future Fund Management Agency to ensure that the management of the Future Fund and the Australian Government Investment Funds is consistent with legislation and maximises returns to taxpayers.</p>

Budgeted expenses for Outcome 2

This table shows how much the entity 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 2.3.1 Budgeted expenses for Outcome 2

Outcome 2: Support an efficient and high-performing public sector by providing leadership to Commonwealth entities through: ongoing improvements to public sector governance, including systems, frameworks, policy advice, and service delivery; and managing, acquiring and divesting government investments.					
	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 2.1: Public Sector Governance					
Administered expenses					
Ordinary annual services (Appropriation Act No.1 and Bill No. 3)					
Grant in Aid - Australian Institute of Policy and Science	44	45	47	48	49
Grant in Aid - Chifley Research Centre	277	284	294	301	309
Grant in Aid - Green Institute	99	102	106	108	111
Grant in Aid - Menzies Research Centre	277	285	295	302	309
Grant in Aid - Page Research Centre	134	138	143	146	149
Grant in Aid - Royal Humane Society of Australasia	32	33	34	35	36
Grant in Aid - RSPCA Australia Inc	44	45	47	48	49
Special accounts					
DHA Borrowings Special Account	128	235	239	239	239
Expenses not requiring appropriation in the Budget year (b)					
	14,276	-	-	-	-
Administered total	15,311	1,167	1,205	1,227	1,251
Departmental expenses					
Departmental appropriation (a)					
Financial Framework	31,582	37,581	26,897	29,766	24,766
Government Shareholder Oversight	20,033	28,852	28,118	27,299	27,088
Special Financial Claims	5,867	4,351	2,997	3,078	3,080
Regulatory Reform	13,591	12,424	14,814	15,409	15,421
Digital and Data	19,972	14,070	39,316	3,636	3,640
Expenses not requiring appropriation in the Budget year (b)					
	3,013	1,113	612	376	376
Departmental total	94,058	98,391	112,754	79,564	74,371
Total expenses for Program 2.1	109,369	99,558	113,959	80,791	75,622

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Table 2.3.1 Budgeted expenses for Outcome 2 (continued)

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 2.2: Data Scheme					
Departmental expenses					
Departmental appropriation (a)					
Office of the National Data Commissioner	16,628	16,459	16,544	16,755	16,769
Expenses not requiring appropriation in the Budget year (b)	1,161	194	107	65	65
Departmental total	17,789	16,653	16,651	16,820	16,834
Total expenses for Program 2.2	17,789	16,653	16,651	16,820	16,834
Program 2.3: Property and Construction					
Departmental expenses					
Special accounts					
Property Special Account	395,813	168,725	158,803	175,921	156,637
Departmental total	395,813	168,725	158,803	175,921	156,637
Total expenses for Program 2.3	395,813	168,725	158,803	175,921	156,637
Program 2.4: Insurance and Risk Management					
Departmental expenses					
Special accounts					
Comcover Special Account	482,111	349,085	382,528	419,200	459,468
Departmental total	482,111	349,085	382,528	419,200	459,468
Total expenses for Program 2.4	482,111	349,085	382,528	419,200	459,468
Program 2.5: Procurement					
Departmental expenses					
Departmental appropriation (a)					
Procurement Framework	14,769	14,116	12,922	12,975	12,984
Special accounts					
Coordinated Procurement Contracting Special Account	35,184	51,249	48,970	47,815	48,382
Expenses not requiring appropriation in the Budget year (b)	791	622	342	210	210
Departmental total	50,744	65,987	62,234	61,000	61,576
Total expenses for Program 2.5	50,744	65,987	62,234	61,000	61,576
Program 2.6: Delivery of Government Technology Services					
Administered expenses					
Expenses not requiring appropriation in the Budget year (b)	3,433	3,312	3,312	3,312	3,312
Administered total	3,433	3,312	3,312	3,312	3,312
Departmental expenses					
Departmental appropriation (a)					
Technology Services	35,969	39,563	41,335	38,762	38,241
Expenses not requiring appropriation in the Budget year (b)	2,383	2,607	1,434	881	881
Departmental total	38,352	42,170	42,769	39,643	39,122
Total expenses for Program 2.6	41,785	45,482	46,081	42,955	42,434

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Table 2.3.1 Budgeted expenses for Outcome 2 (continued)

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 2.7: Service Delivery Office					
Departmental expenses					
Departmental appropriation (a)					
Shared Services Transformation Program					
Office	4,571	6,702	4,825	2,051	2,061
SDO Special Account	42,487	54,696	43,665	44,105	44,105
Expenses not requiring appropriation in the Budget year (b)					
	181	38	21	13	13
Departmental total	47,239	61,436	48,511	46,169	46,179
Total expenses for Program 2.7	47,239	61,436	48,511	46,169	46,179
Program 2.8: Public Sector Superannuation					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Act of Grace	550	1,253	1,243	1,215	1,185
Compensation and legal expenses	195	500	500	500	500
Superannuation administration costs	8,527	8,464	8,464	8,464	8,464
Special appropriations					
<i>Federal Circuit Court of Australia Act 1999</i>	1,052	1,165	1,165	1,226	1,289
<i>Governance of Australian Government Superannuation Schemes Act 2011</i>	182	1,000	1,000	1,000	1,000
<i>Governor-General Act 1974</i>	650	10,310	1,105	1,099	1,092
<i>Judges' Pensions Act 1968</i>	110,228	108,511	111,877	115,495	120,588
<i>Parliamentary Contributory Superannuation Act 1948</i>	39,380	39,566	39,672	39,085	38,454
<i>Parliamentary Superannuation Act 2004</i>	8,907	9,255	9,597	9,952	10,320
<i>Same-Sex Relationships (Equal Treatment in Commonwealth Laws General Law Reform) Act 2008</i>	12	60	64	63	62
<i>Superannuation Act 1922</i>	13,642	12,798	12,345	11,198	10,141
<i>Superannuation Act 1976</i>	2,834,260	2,873,682	2,929,621	2,847,667	2,761,826
<i>Superannuation Act 1990</i>	6,505,659	6,688,891	6,712,459	6,920,038	7,077,917
Administered total	9,523,244	9,755,455	9,829,112	9,957,002	10,032,838
Departmental expenses					
Departmental appropriation (a)					
Public Sector Superannuation	3,557	10,332	5,449	5,431	5,468
Expenses not requiring appropriation in the Budget year (b)					
	533	490	270	166	166
Departmental total	4,090	10,822	5,719.00	5,597	5,634
Total expenses for Program 2.8	9,527,334	9,766,277	9,834,831	9,962,599	10,038,472

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Table 2.3.1 Budgeted expenses for Outcome 2 (continued)

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 2.9: Australian Government Investment Funds					
Administered expenses					
Special accounts					
DisabilityCare Australia Fund Special Account	1,027,900	24,846	20,681	16,327	11,775
Medical Research Future Fund Special Account	731,122	727,498	729,436	731,480	733,647
Aboriginal and Torres Strait Islander Land and Sea Future Fund Special Account	63,171	66,635	68,576	70,923	72,497
Future Drought Fund Special Account	101,794	103,886	104,032	104,162	104,285
Disaster Ready Fund Special Account	202,016	203,687	3,776	3,972	4,165
Housing Australia Future Fund Special Account	2,192	534,472	534,305	534,419	534,404
Administered total	2,128,195	1,661,024	1,460,806	1,461,283	1,460,773
Total expenses for Program 2.9	2,128,195	1,661,024	1,460,806	1,461,283	1,460,773
Program 2.10: Nuclear Powered Submarine Program Advice					
Departmental expenses					
Departmental appropriation (a)					
Advice	2,767	4,580	-	-	-
Expenses not requiring appropriation in the Budget year (b)					
	308	-	-	-	-
Departmental total	3,075	4,580	-	-	-
Total expenses for Program 2.10	3,075	4,580	-	-	-
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No.1 and Bill No. 3)					
	10,179	11,149	11,173	11,167	11,161
Special appropriations	9,513,972	9,745,238	9,818,905	9,946,823	10,022,689
Special accounts	2,128,323	1,661,259	1,461,045	1,461,522	1,461,012
Expenses not requiring appropriation in the Budget year (b)					
	14,276	3,312	3,312	3,312	3,312
Administered total	11,666,750	11,420,958	11,294,435	11,422,824	11,498,174
Departmental expenses					
Departmental appropriation (a)					
	169,306	189,030	193,217	155,162	149,518
Special accounts	955,595	623,755	633,966	687,041	708,592
Expenses not requiring appropriation in the Budget year (b)					
	8,370	5,064	2,786	1,711	1,711
Departmental total	1,133,271	817,849	829,969	843,914	859,821
Total expenses for Outcome 2	12,800,021	12,238,807	12,124,404	12,266,738	12,357,995
	2023-24	2024-25			
Average staffing level (number)	1,008	1,115			

a) Departmental appropriation combines ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3)) and estimated receipts retained under section 74 of the PGPA Act.

b) Expenses not requiring appropriation in the Budget year is made up of depreciation expenses and amortisation expenses.

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

2.3.1.1: DisabilityCare Australia Fund (DCAF) - Estimates of Fund Balances

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
DisabilityCare Australia Fund (a)					
Opening balance	16,925,516	19,124,760	15,983,728	12,694,598	9,256,188
Receipts					
Additional Medicare Levy - equity (b)	6,343,897	-	-	-	-
Investment earnings and gains	883,246	883,814	731,551	577,917	418,521
Payments					
Management fees	(20,408)	(24,846)	(20,681)	(16,327)	(11,775)
Transfers to reimburse accounts for DisabilityCare Australia expenditure (c)					
Commonwealth - equity	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)
States and Territories - expense	(1,007,491)	-	-	-	-
Closing balance	19,124,760	15,983,728	12,694,598	9,256,188	5,662,934

- a) The DCAF consists of the DCAF Special Account and investments of the DCAF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the DCAF, including interest and Medicare levy proceeds received and payments.
- b) The Commonwealth agreed to credit the DCAF with money raised from the increase in the Medicare levy for 10 years to fund the additional costs of delivering the National Disability Insurance Scheme (NDIS) (formerly DisabilityCare Australia). This 10-year period concluded in 2023–24.
- c) The transfers relate to reimbursing the Commonwealth and the States and Territories for the costs of the operations of the NDIS.

Note: The expenses figure does not include losses made on investments; rather this amount has been applied against investment earnings and gains.

2.3.1.2: Medical Research Future Fund (MRFF) - Estimates of Fund Balances

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Medical Research Future Fund (a)					
Opening Balance	21,916,951	23,075,713	23,787,542	24,402,412	25,026,543
Receipts					
Investment earnings and gains	1,889,884	1,439,327	1,344,306	1,355,611	1,419,386
Payments					
Management fees	(81,122)	(77,498)	(79,436)	(81,480)	(83,647)
Transfers to portfolio special accounts for project payments					
MRFF Health special account - expense	(650,000)	(650,000)	(650,000)	(650,000)	(650,000)
Closing balance	23,075,713	23,787,542	24,402,412	25,026,543	25,712,282

a) The MRFF consists of the MRFF Special Account and investments of the MRFF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the MRFF, including interest received and payments.

Note: The expenses figure does not include losses made on investments; rather this amount has been applied against investment earnings and gains.

2.3.1.3: Aboriginal and Torres Strait Islander Land and Sea Future Fund (ATSILSFF) - Estimates of Fund Balances

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Aboriginal and Torres Strait Islander Land and Sea Future Fund (a)					
Opening Balance	2,137,998	2,270,665	2,325,567	2,393,620	2,434,592
Receipts					
Investment earnings and gains	195,838	121,537	136,629	111,895	120,414
Payments					
Management fees	(923)	(1,772)	(1,820)	(1,861)	(1,895)
Transfers to portfolio special accounts for project payments					
Indigenous Land and Sea Corporation special account expense	(62,248)	(64,863)	(66,756)	(69,062)	(70,602)
Closing balance	2,270,665	2,325,567	2,393,620	2,434,592	2,482,509

a) The ATSILSFF consists of the ATSILSFF Special Account and the investments of the ATSILSFF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the ATSILSFF, including interest and payments.

Note: The expenses figure does not include losses made on investments; rather this amount has been applied against investment earnings and gains.

2.3.1.4: Future Drought Fund (FDF) - Estimates of Fund Balances

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward Estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Future Drought Fund (a)					
Opening balance	4,597,456	4,923,804	5,085,654	5,283,298	5,428,654
Receipts					
Investment earnings and gains	428,143	265,735	301,676	249,519	271,372
Payments					
Management fees	(1,795)	(3,886)	(4,032)	(4,162)	(4,285)
Transfers to portfolio special accounts for project payments					
Future Drought Fund special account expense	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Closing balance	4,923,804	5,085,654	5,283,298	5,428,654	5,595,742

a) The FDF consists of the FDF Special Account and investments of the FDF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the FDF, including interest and payments.

Note: The expenses figure does not include losses made on investments; rather this amount has been applied against investment earnings and gains.

2.3.1.5: Disaster Ready Fund (DRF) - Estimates of Fund Balances

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward Estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Disaster Ready Fund (DRF) (a)					
Opening balance	4,448,366	4,653,068	4,701,342	4,979,788	5,213,712
Receipts					
Investment earnings and gains	406,718	251,962	282,222	237,895	263,554
Payments					
Management fees	(2,016)	(3,687)	(3,776)	(3,972)	(4,165)
Transfers to portfolio special accounts for project payments					
Disaster Ready Fund special account expense	(200,000)	(200,000)	-	-	-
Closing balance	4,653,068	4,701,342	4,979,788	5,213,712	5,473,101

a) The DRF consists of the DRF Special Account and investments of the DRF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the DRF, including interest and payments.

Note: The expenses figure does not include losses made on investments; rather this amount has been applied against investment earnings and gains.

2.3.1.6: Housing Australia Future Fund (HAFF) - Estimates of Fund Balances

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward Estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Housing Australia Future Fund (a)					
Opening balance	-	10,395,834	10,446,109	10,546,322	10,527,030
Receipts					
Investment credits	10,000,000	-	-	-	-
Investment earnings and gains	398,026	584,747	634,518	515,127	542,621
Expenses					
Management fees	(2,192)	(34,472)	(34,305)	(34,419)	(34,404)
Transfers to portfolio special accounts for project payments					
Housing Australia Fund special account expense	-	(500,000)	(500,000)	(500,000)	(500,000)
Closing balance	10,395,834	10,446,109	10,546,322	10,527,030	10,535,247

a) The HAFF was established on 1 November 2023. The HAFF consists of the HAFF Special Account and investments of the HAFF. The investments are managed by the Future Fund Board of Guardians. The special account is used to record all transactions relating to the HAFF, including interest and payments.

Note: The expenses figure does not include losses made on investments; rather this amount has been applied against investment earnings and gains.

Table 2.3.2: Performance measures for Outcome 2

Table 2.3.2 below details the performance measure for each program associated with Outcome 2. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2024–25 Budget.

<p>Outcome 2 – Support an efficient and high-performing public sector through providing leadership to Commonwealth entities in ongoing improvements to public sector governance, including through systems, frameworks, policy advice, service delivery and managing, acquiring, and divesting governments.</p>
<p>Program 2.1 – Public Sector Governance As the decisions made since the 2024–25 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2024–25 Corporate Plan at Finance.gov.au</p>
<p>Program 2.2 – Data Scheme As the decisions made since the 2024–25 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2024–25 Corporate Plan at Finance.gov.au</p>
<p>Program 2.3 – Property and Construction As the decisions made since the 2024–25 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2024–25 Corporate Plan at Finance.gov.au</p>
<p>Program 2.4 – Insurance and Risk Management As the decisions made since the 2024–25 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2024–25 Corporate Plan at Finance.gov.au</p>
<p>Program 2.5 – Procurement As the decisions made since the 2024–25 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2024–25 Corporate Plan at Finance.gov.au</p>
<p>Program 2.6 – Delivery of Government Technology Services As the decisions made since the 2024–25 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2024–25 Corporate Plan at Finance.gov.au</p>
<p>Program 2.7 – Service Delivery Office As the decisions made since the 2024–25 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2024–25 Corporate Plan at Finance.gov.au</p>
<p>Program 2.8 – Public Sector Superannuation As the decisions made since the 2024–25 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2024–25 Corporate Plan at Finance.gov.au</p>
<p>Program 2.9 – Australian Government Investment Funds As the decisions made since the 2024–25 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2024–25 Corporate Plan at Finance.gov.au</p>
<p>Program 2.10 – Nuclear Powered Submarine Program Advice As the decisions made since the 2024–25 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2024–25 Corporate Plan at Finance.gov.au</p>

2.4 Budgeted expenses and performance for Outcome 3

Outcome 3: Support for parliamentarians and others as required by the Australian Government through the delivery of, and advice on, work expenses and allowances, entitlements and targeted programs.

Budgeted expenses for Outcome 3

This table shows how much the entity 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 2.4.1 Budgeted expenses for Outcome 3

Outcome 3: Support for parliamentarians and others as required by the Australian Government through the delivery of, and advice on, work expenses and allowances, entitlements and targeted programs.					
	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 3.1: Ministerial and Parliamentary Services					
Administered expenses					
Ordinary annual services (c) (Appropriation Act No.1 and Bill No. 3)					
Electorate and ministerial support costs	346,905	396,733	376,149	379,698	414,007
Australian Political Exchange Program	971	946	946	946	946
Australian Political Parties for Democracy Program	-	2,645	2,692	2,723	2,737
Special appropriations					
<i>Australian Constitution</i> s 66 (a)	5,479	5,853	5,633	5,633	5,633
<i>Parliamentary Business Resources Act 2017</i>	259,683	269,986	263,892	246,960	259,089
Expenses not requiring appropriation in the Budget year (b)	36,362	9,197	11,547	14,784	14,784
Administered total	649,400	685,360	660,859	650,744	697,196
Departmental expenses					
Departmental appropriation (c)					
Services to Senators, Members and their staff	19,443	28,422	25,935	25,242	25,643
Expenses not requiring appropriation in the Budget year (b)	6,064	1,737	1,731	1,677	1,677
Departmental total	25,507	30,159	27,666	26,919	27,320
Total expenses for Program 3.1	674,907	715,519	688,525	677,663	724,516

Table continues on next page

Table 2.4.1 Budgeted expenses for Outcome 3 (continued)

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (c) (Appropriation Act No.1 and Bill No. 3)	347,876	400,324	379,787	383,367	417,690
Special appropriations	265,162	275,839	269,525	252,593	264,722
Expenses not requiring appropriation in the Budget year (b)	36,362	9,197	11,547	14,784	14,784
Administered total	649,400	685,360	660,859	650,744	697,196
Departmental expenses					
Departmental appropriation (c)	19,443	28,422	25,935	25,242	25,643
Expenses not requiring appropriation in the Budget year (b)	6,064	1,737	1,731	1,677	1,677
Departmental total	25,507	30,159	27,666	26,919	27,320
Total expenses for Outcome 3	674,907	715,519	688,525	677,663	724,516
	2023-24	2024-25			
Average staffing level (number)	326	302			

- a) Estimates for this item are subject to the Ministers of State Regulation 2012.
- b) Expenses not requiring appropriation in the Budget year' is made up of depreciation expenses, amortisation expenses and resources received free of charge.
- c) Departmental appropriation combines ordinary annual services (Appropriation Act (No. 1) and Bill (No. 3) and estimated receipts retained under section 74 of the PGPA Act.
- Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as government priorities change.

Table 2.4.2: Performance measure for Outcome 3

Table 2.4.2 below details the performance measure for each program associated with Outcome 3. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2024–25 Budget.

<p>Outcome 3 – Support for parliamentarians and others as required by the Australian Government through the delivery of, and advice on, work expenses and allowances, entitlements and targeted programs.</p>
<p>Program 3.1 – Ministerial and Parliamentary Services</p> <p>As the decisions made since the 2024–25 Budget did not create a new program or materially change existing programs, performance information has not been included. Full performance information can be found in the Department of Finance 2024–25 Corporate Plan at Finance.gov.au</p>

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows and balances

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 Finance.

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
DisabilityCare Australia Fund Special Account - s11 DisabilityCare Australia Fund Act 2013 (A)	2					
2024-25		-	20,008,573	(20,008,573)	-	-
2023-24		-	25,154,410	(25,154,410)	-	-
Medical Research Future Fund Special Account - s14 Medical Research Future Fund Act 2015 (A)	2					
2024-25		-	24,515,042	(24,515,042)	-	-
2023-24		-	45,119,169	(45,119,169)	-	-
Aboriginal and Torres Strait Islander Land and Sea Future Fund Special Account - s12 Aboriginal and Torres Strait Islander Land and Sea Future Fund Act 2018 (A)	2					
2024-25		-	2,392,201	(2,392,201)	-	-
2023-24		-	857,997	(857,997)	-	-
Future Drought Fund Special Account - s13 Future Drought Fund Act 2019 (A)	2					
2024-25		-	5,189,538	(5,189,538)	-	-
2023-24		-	1,709,280	(1,709,280)	-	-
Disaster Ready Fund Special Account - s12 Disaster Ready Fund Act 2019 (A)	2					
2024-25		-	4,905,031	(4,905,031)	-	-
2023-24		-	1,771,267	(1,771,267)	-	-
Housing Australia Future Fund Special Account - s10 Housing Australia Future Fund Act 2023 (A)	2					
2024-25		-	10,980,581	(10,980,581)	-	-
2023-24		-	20,304,047	(30,304,047)	10,000,000	-

Table continues on next page

Table 3.1: Estimates of special account flows and balances (continued)

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
DHA Borrowings Special Account 2020 - s78 PGPA Act (A)	2					
2024-25		374,419	13,824	(188,235)	-	200,008
2023-24		500,686	3,869	(130,136)	-	374,419
Comcover Special Account 2018 - s78 PGPA Act (D)	2					
2024-25		1,161,285	906,738	(327,256)	-	1,740,767
2023-24		1,119,185	305,667	(263,567)	-	1,161,285
Coordinated Procurement Contracting Special Account 2018 - s78 PGPA Act (D)	2					
2024-25		469,269	122,342	(248,471)	-	343,140
2023-24		32,489	918,345	(481,565)	-	469,269
Property Special Account 2014 - s78 PGPA Act (D)	2					
2024-25		147,844	374,209	(289,803)	(27,990)	204,260
2023-24		155,269	442,904	(450,329)	(43,025)	147,844
SDO Special Account 2018 - s78 PGPA Act (D)	2					
2024-25		11,056	51,658	(54,668)	-	8,046
2023-24		26,941	51,383	(67,268)	-	11,056
Total special accounts						
2024-25 Budget estimate		2,163,873	69,459,737	(69,099,399)	(27,990)	2,496,221
<i>Total special accounts</i>						
<i>2023-24 actual</i>		1,834,570	96,638,338	(106,309,035)	9,956,975	2,163,873

(A) = Administered
(D) = Departmental

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

Finance's budgeted financial statements have changed since the publication of the 2024–25 Portfolio Budget Statements as a result of measures identified in Table 1.2 and other variations in Table 1.3.

Departmental Financial Statements

Departmental non-financial assets for 2024–25 have decreased since the 2024–25 Portfolio Budget Statements primarily due to deferred capital purchases and the revaluation of non-financial assets at 30 June 2024. The decrease is offset by an increase in financial assets due to the timing of payments.

Administered Financial Statements

Administered revenue has increased since the 2024–25 Portfolio Budget Statements primarily due to favourable returns on Australian Government Investment Funds, with a corresponding increase in Administered financial assets.

3.2.2 Budgeted financial statements

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	229,142	242,933	240,932	230,451	230,774
Suppliers	209,566	266,777	250,005	222,046	220,357
Depreciation and amortisation (a)	81,152	81,686	80,874	81,127	82,929
Finance costs	12,739	7,330	7,144	6,944	6,728
Write-down and impairment of assets	255,360	15,151	14,784	31,452	8,036
Losses from asset sales	1,952	17,000	-	-	-
Insurance claims	467,643	335,838	368,994	405,455	445,550
Other expenses	8,365	8,366	8,366	8,366	8,366
Total expenses	1,265,919	975,081	971,099	985,841	1,002,740
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	320,859	330,139	360,574	390,998	424,951
Interest	-	4,394	8,280	11,311	11,311
Rental income	76,283	81,739	83,874	86,070	88,332
Sublease income	436	465	481	481	481
Other revenue	3,903	2,036	2,036	2,036	2,036
Total own-source revenue	401,481	418,773	455,245	490,896	527,111
Gains					
Other gains	5,141	-	-	-	-
Total gains	5,141	-	-	-	-
Total own-source income	406,622	418,773	455,245	490,896	527,111
Net (cost of)/contribution by services	(859,297)	(556,308)	(515,854)	(494,945)	(475,629)
Revenue from Government	383,176	515,590	510,736	451,925	432,499
Surplus/(deficit) before income tax	(476,121)	(40,718)	(5,118)	(43,020)	(43,130)
Income tax expense	1,525	3,977	4,323	4,549	4,782
Surplus/(deficit) attributable to the Australian Government	(477,646)	(44,695)	(9,441)	(47,569)	(47,912)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	(89,182)	-	-	-	-
Total other comprehensive income	(89,182)	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(566,828)	(44,695)	(9,441)	(47,569)	(47,912)

Table continues on next page

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

	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(566,828)	(44,695)	(9,441)	(47,569)	(47,912)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	67,147	62,839	62,027	62,280	64,082
plus: depreciation/amortisation expenses for ROU assets (b)	14,005	18,847	18,847	18,847	18,847
less: lease principal repayments (c)	4,231	10,507	11,303	12,136	13,008
Net Cash Operating Surplus/ (Deficit)	(489,907)	26,484	60,130	21,422	22,009

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.
- c) Represents the net gain/loss from the government's non-Defence Property Divestment Program within Australia.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents (a)	1,804,927	2,311,520	2,257,576	2,011,258	1,699,716
Trade and other receivables	119,162	116,365	105,186	97,852	84,179
Loans	-	111,486	174,583	232,986	289,728
Other financial assets	12,333	12,333	12,333	12,333	12,333
Total financial assets	1,936,422	2,551,704	2,549,678	2,354,429	2,085,956
Non-financial assets					
Land and buildings (b)	2,618,298	2,706,540	2,887,717	3,473,129	4,266,931
Property, plant and equipment	17,439	17,583	17,312	16,376	17,013
Investment property (b)	732,412	732,412	732,412	732,412	732,412
Intangibles	104,970	113,522	113,538	112,860	123,769
Other non-financial assets	10,364	10,364	10,364	10,364	10,364
Total non-financial assets	3,483,483	3,580,421	3,761,343	4,345,141	5,150,489
Assets held for sale					
Total assets	5,419,905	6,132,125	6,311,021	6,699,570	7,236,445
LIABILITIES					
Payables					
Suppliers	60,157	60,171	60,185	60,199	60,213
Unearned revenue	30,590	30,590	30,590	30,590	30,590
Dividends	56,077	56,077	56,077	56,077	56,077
Other payables	12,283	12,283	12,283	12,283	22,624
Total payables	159,107	159,121	159,135	159,149	169,504
Interest bearing liabilities					
Leases	316,779	306,849	296,123	284,564	272,133
Total interest bearing liabilities	316,779	306,849	296,123	284,564	272,133
Provisions					
Employee provisions	78,307	78,307	78,307	78,307	78,307
Outstanding insurance claims	1,675,472	1,697,300	1,649,085	1,520,262	1,437,503
Other provisions	1,670	1,670	1,670	1,670	1,670
Total provisions	1,755,449	1,777,277	1,729,062	1,600,239	1,517,480
Total liabilities	2,231,335	2,243,247	2,184,320	2,043,952	1,959,117
Net assets	3,188,570	3,888,878	4,126,701	4,655,618	5,277,328
EQUITY*					
Contributed equity	3,082,509	3,831,906	4,087,829	4,676,002	5,360,366
Reserves	440,134	440,134	440,134	440,134	440,134
Retained surplus / (accumulated deficit)	(334,073)	(383,162)	(401,262)	(460,518)	(523,172)
Total Equity	3,188,570	3,888,878	4,126,701	4,655,618	5,277,328

Prepared on Australian Accounting Standards basis.

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

a) Primarily represents special account cash held in the Official Public Account.

b) Primarily represents properties in the Government's non-Defence property portfolio.

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2024–25)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024					
Balance carried forward from previous period	(334,073)	440,134		3,082,509	3,188,570
Adjusted opening balance	(334,073)	440,134	-	3,082,509	3,188,570
Comprehensive income					
Surplus/(deficit) for the period	(44,695)	-		-	(44,695)
Total comprehensive income	(44,695)	-	-	-	(44,695)
Transactions with owners					
Distributions to owners					
Returns of capital:					
Distribution of equity	(4,394)	-		(27,990)	(32,384)
Contributions by owners					
Equity Injection					
Equity Injection - Appropriation	-	-		770,327	770,327
Departmental Capital Budget (DCB)	-	-		7,060	7,060
Sub-total transactions with owners	(4,394)	-	-	749,397	745,003
Estimated closing balance as at 30 June 2025	(383,162)	440,134	-	3,831,906	3,888,878
Closing balance attributable to the Australian Government	(383,162)	440,134	-	3,831,906	3,888,878

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	354,072	518,387	521,915	459,259	446,172
Sale of goods and rendering of services	390,905	412,343	444,929	477,549	513,764
Interest	-	4,394	8,280	11,311	11,311
Other	4,310	620	620	620	620
Total cash received	749,287	935,744	975,744	948,739	971,867
Cash used					
Employees	224,040	242,933	240,932	230,451	230,774
Suppliers	200,902	259,982	225,304	197,000	195,311
Insurance claims	205,168	344,741	448,846	566,260	549,950
Interest payments on lease liability	12,737	7,330	7,144	6,944	6,728
Cash to the OPA	-	4,394	8,659	11,687	14,742
Other	1,525	3,977	4,323	4,549	4,782
Total cash used	644,372	863,357	935,208	1,016,891	1,002,287
Net cash from / (used by) operating activities	104,915	72,387	40,536	(68,152)	(30,420)
INVESTING ACTIVITIES					
Cash received					
Loans	-	81,342	91,951	132,487	138,263
Total cash received	-	81,342	91,951	132,487	138,263
Cash used					
Purchase of property, plant, and equipment and intangibles	142,032	193,198	276,003	695,800	895,736
Loans	-	192,828	155,048	190,890	195,005
Total cash used	142,032	386,026	431,051	886,690	1,090,741
Net cash from / (used by) investing activities	(142,032)	(304,684)	(339,100)	(754,203)	(952,478)

Table continues on next page

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	553,827	777,387	283,913	616,163	712,354
Total cash received	553,827	777,387	283,913	616,163	712,354
Cash used					
Return of contributed equity	43,025	27,990	27,990	27,990	27,990
Principal payments on lease liability	4,231	10,507	11,303	12,136	13,008
Total cash used	50,691	38,497	39,293	40,126	40,998
Net cash from/(used by) financing activities	503,136	738,890	244,620	576,037	671,356
Net increase/(decrease) in cash held	466,019	506,593	(53,944)	(246,318)	(311,542)
Cash and cash equivalents at the beginning of the reporting period	1,338,908	1,804,927	2,311,520	2,257,576	2,011,258
Cash and cash equivalents at the end of the reporting period	1,804,927	2,311,520	2,257,576	2,011,258	1,699,716

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	11,306	5,529	3,217	4,499	9,260
Equity injections - Act No. 2 and Bill 4	545,230	769,067	280,696	611,664	703,136
Loans - Act No. 2 and Bill 4					
Total new capital appropriations	556,536	774,596	283,913	616,163	712,396
Provided for:					
<i>Purchase of non-financial assets</i>	116,536	237,321	283,913	616,163	712,396
<i>Other Items</i>	440,000	537,275	-	-	-
Total Items	556,536	774,596	283,913	616,163	712,396
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	117,943	147,681	227,310	651,646	841,178
Funded by capital appropriation - DCB (b)	9,272	6,252	3,217	4,499	9,260
Funded internally from departmental resources (c)	14,817	39,265	45,476	39,655	45,298
TOTAL	142,032	193,198	276,003	695,800	895,736
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	142,032	193,198	276,003	695,800	895,736
Total cash used to acquire assets	142,032	193,198	276,003	695,800	895,736

Prepared on Australian Accounting Standards basis.

- a) Includes proposed Appropriation Bill (No. 4), current Appropriation Act No. 2, and prior year Appropriation Act No. 2/4/6 (inclusive of Supply Act arrangements).
- b) Includes purchases from current and previous years' Departmental Capital Budgets (DCB).
- c) Includes s74 external receipts.

Table 3.7: Statement of departmental asset movements (Budget year 2024–25)

	Land	Buildings	Other property, plant and equipment	Investment property	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024						
Gross book value	546,030	1,810,609	20,297	732,412	236,973	3,346,321
Gross book value - ROU assets	-	348,606	3,792	-	-	352,398
Accumulated depreciation/ amortisation and impairment	-	(2,780)	(3,428)	-	(132,003)	(138,211)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(84,167)	(3,222)	-	-	(87,389)
Opening net book balance	546,030	2,072,268	17,439	732,412	104,970	3,473,119
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity (a)	-	141,328	1,405	-	4,948	147,681
By purchase - appropriation equity - ROU assets	-	-	577	-	-	577
By purchase - appropriation ordinary annual services (b)	-	-	-	-	6,252	6,252
By purchase - other	-	31,893	-	-	7,372	39,265
Total additions	-	173,221	1,982	-	18,572	193,775
Other movements						
Depreciation/amortisation expense	-	(51,558)	(1,261)	-	(10,020)	(62,839)
Depreciation/amortisation on ROU assets	-	(18,270)	(577)	-	-	(18,847)
Disposals (c)	-	-	-	-	-	-
Other	-	(15,151)	-	-	-	(15,151)
Total other movements	-	(84,979)	(1,838)	-	(10,020)	(96,837)
As at 30 June 2025						
Gross book value	546,030	1,968,679	21,702	732,412	255,545	3,524,368
Gross book value - ROU assets	-	348,606	4,369	-	-	352,975
Accumulated depreciation/ amortisation and impairment	-	(54,338)	(4,689)	-	(142,023)	(201,050)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(102,437)	(3,799)	-	-	(106,236)
Closing net book balance	546,030	2,160,510	17,583	732,412	113,522	3,570,057

Prepared on Australian Accounting Standards basis.

- 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through *Annual Appropriation Act (No. 2) 2024–2025* and Appropriation Bill (No. 4) 2024–2025.
- 'Appropriation ordinary annual services' refers to funding provided through *Annual Appropriation Act (No. 1) 2024–2025* and Appropriation Bill (No. 3) 2024–2025 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.
- Net proceeds may be returned to the Official Public Account.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	432,999	498,800	472,019	498,649	546,320
Suppliers	245,651	282,486	280,310	283,180	288,319
Superannuation	9,504,871	9,744,178	9,817,841	9,945,760	10,021,627
Distributions from investment funds	2,019,740	1,514,863	1,316,756	1,319,062	1,320,602
Grants	3,253	3,132	3,166	3,188	3,212
Depreciation and amortisation (a)	77,055	53,047	55,397	58,959	58,959
Other expenses	36,015	9,811	9,805	10,274	10,243
Total expenses administered on behalf of Government	12,319,584	12,106,317	11,955,294	12,119,072	12,249,282
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Sale of goods and rendering of services	7,178	5,854	5,999	3,470	3,530
Interest and dividends	1,013,300	1,369,659	1,410,743	1,343,798	1,408,015
Superannuation contributions	1,091,564	965,228	906,594	848,351	790,559
Other revenue	11,824	15,196	15,196	14,871	14,871
Total non-taxation revenue	2,123,866	2,355,937	2,338,532	2,210,490	2,216,975
Total own-source revenue administered on behalf of Government	2,123,866	2,355,937	2,338,532	2,210,490	2,216,975
Gains					
Investment funds	3,259,580	2,226,283	2,156,931	1,923,386	1,931,460
Other gains	606	-	-	-	-
Total gains administered on behalf of Government	3,260,186	2,226,283	2,156,931	1,923,386	1,931,460
Total own-source income administered on behalf of Government	5,384,052	4,582,220	4,495,463	4,133,876	4,148,435
Net cost of/(contribution by) services	6,935,532	7,524,097	7,459,831	7,985,196	8,100,847
Total comprehensive income (loss) attributable to the Australian Government	(6,935,532)	(7,524,097)	(7,459,831)	(7,985,196)	(8,100,847)

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,175,382	1,000,967	943,125	967,802	992,547
Loans (a)	256,383	585,650	2,106,411	3,546,528	4,986,690
Trade and other receivables	2,725	2,725	2,725	2,725	2,725
Investments (b)	67,991,159	66,798,830	66,249,096	64,421,036	62,185,099
Other financial assets	82,521	82,521	82,521	82,521	82,521
Total financial assets	69,508,170	68,470,693	69,383,878	69,020,612	68,249,582
Non-financial assets					
Buildings	271,568	369,440	337,753	299,777	265,743
Property, plant and equipment	136,149	137,731	136,635	137,665	140,424
Intangibles	168	207	164	678	1,192
Other non-financial assets	5,851	5,851	5,851	5,851	5,851
Total non-financial assets	413,736	513,229	480,403	443,971	413,210
Assets held for sale					
Total assets administered on behalf of Government	69,921,906	68,983,922	69,864,281	69,464,583	68,662,792
LIABILITIES					
Payables					
Suppliers	60,084	60,074	60,074	60,074	60,074
Other payables	3,545,538	3,545,532	3,545,532	3,545,532	3,545,532
Total payables	3,605,622	3,605,606	3,605,606	3,605,606	3,605,606
Interest bearing liabilities					
Leases	253,803	231,906	174,100	115,920	57,408
Total interest bearing liabilities	253,803	231,906	174,100	115,920	57,408
Provisions					
Employee provisions (c)	264,490	264,490	264,490	264,490	264,490
Superannuation	170,041,033	165,492,187	170,181,068	173,213,640	176,217,538
Other provisions	19,909	19,388	18,829	18,219	17,557
Total provisions	170,325,432	165,776,065	170,464,387	173,496,349	176,499,585
Total liabilities administered on behalf of Government	174,184,857	169,613,577	174,244,093	177,217,875	180,162,599
Net assets/(liabilities)	(104,262,951)	(100,629,655)	(104,379,812)	(107,753,292)	(111,499,807)

Prepared on Australian Accounting Standards basis.

- Represents balance held in the DHA Borrowings Special Account 2020 and loans to State and Territory Governments.
- Represents investments in the Australian Government Investment Funds and Commonwealth entities that are owned by the Commonwealth.
- Represents Life Gold Pass Holders liabilities and employee provisions for staff employed under the MOP(S) Act.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	7,509	5,854	5,999	3,470	3,530
Interest and dividends (a)	1,070,097	2,681,831	2,681,105	2,465,154	2,509,633
Superannuation contributions - employers (b)	1,089,263	965,228	906,594	848,351	790,559
Superannuation funds contributions - members (c)	809,647	3,812,631	4,573,080	3,139,652	3,390,332
Other	10,567	2,123	2,123	2,123	2,123
Total cash received	2,987,083	7,467,667	8,168,901	6,458,750	6,696,177
Cash used					
Grants	3,253	3,132	3,166	3,188	3,212
Suppliers	226,126	277,816	275,626	278,821	283,960
Employees (d)	407,461	498,801	472,019	498,649	546,320
Distributions from the Investment Funds (e)	2,019,740	1,514,863	1,316,756	1,319,062	1,320,602
Superannuation payments (f)	9,082,601	9,568,705	9,906,208	10,258,080	10,614,268
Interest payments on lease liability	4,054	3,053	3,053	3,551	3,551
Other	2,513	7,275	7,308	7,328	7,351
Total cash used	11,745,748	11,873,645	11,984,136	12,368,679	12,779,264
Net cash from / (used by) operating activities	(8,758,665)	(4,405,978)	(3,815,235)	(5,909,929)	(6,083,087)
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of investments	87,219,955	5,536,849	5,542,637	5,467,521	5,474,445
Net gains from sale of financial instruments	1,263,644	-	-	-	-
Repayments of advances and loans	12,555	12,683	12,847	13,106	12,624
Total cash received	88,496,154	5,549,532	5,555,484	5,480,627	5,487,069
Cash used					
Purchase of property, plant, equipment and intangibles	32,468	116,176	22,016	22,146	28,049
Advances and loans made	130,000	338,000	1,530,000	1,450,000	1,450,000
Investments	100,190,464	3,434,359	4,109,942	2,840,654	2,411,452
Total cash used	100,352,932	3,888,535	5,661,958	4,312,800	3,889,501
Net cash from / (used by) investing activities	(11,856,778)	1,660,997	(106,474)	1,167,827	1,597,568

Table continues on next page

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributions to investment funds	16,343,897	-	-	-	-
Total cash received	16,343,897	-	-	-	-
Cash used					
Distributions from the investment funds	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Principal payments on lease liability	40,272	58,264	58,364	58,564	58,664
Total cash used	4,040,272	4,058,264	4,058,364	4,058,564	4,058,664
Net cash from/(used by) financing activities	12,303,625	(4,058,264)	(4,058,364)	(4,058,564)	(4,058,664)
Net increase/(decrease) in cash held					
Cash and cash equivalents at beginning of reporting period	1,301,568	1,175,382	1,000,967	943,125	967,802
Cash from Official Public Account for:					
- Appropriations	10,181,992	11,433,218	13,519,578	13,008,346	13,021,176
Total cash from Official Public Account	10,181,992	11,433,218	13,519,578	13,008,346	13,021,176
Cash to Official Public Account for:					
- Appropriations	1,964,396	4,804,388	5,597,347	4,183,003	4,452,248
- Net Transfers to other entities (Finance - Whole-of-Government)	31,964	-	-	-	-
Total cash to Official Public Account	1,996,360	4,804,388	5,597,347	4,183,003	4,452,248
Cash and cash equivalents at end of reporting period	1,175,382	1,000,967	943,125	967,802	992,547

Prepared on Australian Accounting Standards basis.

- Estimates include interest earnings for the Australian Government Investment Funds.
- Primarily represents the CSS and PSS notional employer contributions.
- Primarily represents offsets from the CSS and PSS funds and return of overpaid benefits.
- Primarily represents expenditure on staff employed under the MOP(S) Act.
- Distributions from the Investment Funds represents estimates of cash payments from the Funds to other entities and the Consolidated Revenue Fund.
- Expenditure associated with unfunded liabilities for the government's civilian superannuation schemes.

Table 3.11: Schedule of administered capital budget (for the period ended 30 June)

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act 1 and Bill 3 (ACB)	5,460	14,194	5,675	5,754	5,863
Administered Assets and Liabilities - Act 2 and Bill 4	449,238	1,072,567	2,933,518	2,038,656	1,641,428
Total new capital appropriations	454,698	1,086,761	2,939,193	2,044,410	1,647,291
Provided for:					
<i>Purchase of non-financial assets</i>	33,386	18,902	8,022	8,152	8,321
<i>Other Items</i>	421,312	1,067,859	2,931,171	2,036,258	1,638,970
Total Items	454,698	1,086,761	2,939,193	2,044,410	1,647,291
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	864	4,708	2,347	2,398	2,458
Funded by Administered Assets and Liabilities (b)	7,709	14,194	5,675	5,754	5,863
Funded by special appropriations	23,895	97,274	13,994	13,994	13,994
TOTAL	32,468	116,176	22,016	22,146	22,315
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	32,468	116,176	22,016	22,146	22,315
Total cash used to acquire assets	32,468	116,176	22,016	22,146	22,315

Prepared on Australian Accounting Standards basis.

- a) Includes both current Appropriation Bill (No. 4) and prior year Appropriation No. Act 2/4/6 including Supply Acts.
- b) Includes purchases from current and previous years' Administered Capital Budgets (ACBs).

Table 3.12: Statement of administered asset movements (2024–25 Budget year)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2024				
Gross book value	73,869	135,810	516	210,195
Gross book value - ROU assets	437,460	18,155	-	455,615
Accumulated depreciation/amortisation and impairment	(27,800)	(3,709)	(348)	(31,857)
Accumulated depreciation/amortisation and impairment - ROU assets	(211,961)	(14,107)	-	(226,068)
Opening net book balance	271,568	136,149	168	407,885
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation	14,194	-	-	14,194
By purchase - appropriation equity - ROU assets	35,050	1,317	-	36,367
By purchase - other	94,069	7,774	139	101,982
Total additions	143,313	9,091	139	152,543
Other movements				
Depreciation/amortisation expense	(1,533)	(6,192)	(100)	(7,825)
Depreciation/amortisation on ROU assets	(43,905)	(1,317)	-	(45,222)
Disposals (a)	(3)	-	-	-
Total other movements	(45,441)	(7,509)	(100)	(53,050)
As at 30 June 2025				
Gross book value	182,129	143,584	655	326,368
Gross book value - ROU assets	472,510	19,472	-	491,982
Accumulated depreciation/ amortisation and impairment	(29,333)	(9,901)	(448)	(39,682)
Accumulated depreciation/amortisation and impairment - ROU	(255,866)	(15,424)	-	(271,290)
Closing net book balance	369,440	137,731	207	507,378

Prepared on Australian Accounting Standards basis.

a) Net proceeds may be returned to the Official Public Account.

Australian Electoral Commission

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Australian Electoral Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

No changes have occurred that impact on the Australian Electoral Commission's (AEC's) Strategic Direction since the issue of the 2024–25 Portfolio Budget Statements. A full outline of the AEC's Strategic Direction can be found in the 2024–25 Portfolio Budget Statements.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the AEC at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2024–25 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 2023–24 financial statements.

Table 1.1: Australian Electoral Commission resource statement – Additional Estimates for 2024–25 as at February 2025

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24	2024-25	2024-25	2024-25
	\$'000	\$'000	\$'000	\$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Departmental appropriation	590,907	651,014	69,924	720,938
s74 External Revenue (b)	15,119	11,038	-	11,038
Departmental capital budget (c)	84,666	131,637	(36,500)	95,137
Total departmental annual appropriations	690,692	793,689	33,424	827,113
Total departmental special appropriations (d)	14,900	16,116	-	16,116
Total departmental resourcing	705,592	809,805	33,424	843,229
Administered				
Total administered special appropriations (d)	-	75,500	-	75,500
Total administered resourcing	-	75,500	-	75,500
Total resourcing for entity the Australian Electoral Commission	705,592	885,305	33,424	918,729
			<i>Actual</i>	
Average staffing level (number)			2023-24	2024-25
			893	971

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

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

- a) *Appropriation Act (No. 1) 2024–2025* and *Appropriation Bill (No. 3) 2024–2025*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2023–24 annual report and encompasses *Appropriation Act (No. 1) 2023–2024* and *Appropriation Act (No. 3) 2023–2024*.
- b) Estimated external revenue receipts under section 74 of the PGPA Act.
- c) Excludes \$46.2m subject to administrative quarantine by Finance or withheld under section 51 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'.
- d) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), refer to Table 3.1.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2024–25 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2024–25 measures since the Budget

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures					
Electoral Communications (a)	1.1				
Departmental payments		2,211	4,606	6,343	10,246
Reforming the Commonwealth Funding and Disclosure Scheme (b)	1.1				
Administered payments		nfp	nfp	nfp	nfp
Departmental payments		nfp	nfp	nfp	nfp
Total		2,211	4,606	6,343	10,246
Total payment measures					
Administered		nfp	nfp	nfp	nfp
Departmental		2,211	4,606	6,343	10,246
Total		2,211	4,606	6,343	10,246

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 lead entity for measure Electoral Communications is the Australian Electoral Commission. The full measure description and package details appear in the 2024–25 MYEFO under the Department of Finance portfolio.
- b) The lead entity for measure titled Reforming the Commonwealth Funding and Disclosure Scheme is the Australian Electoral Commission. The full measure description and package details appear in the 2024–25 MYEFO under the Finance portfolio. The financials are not for publication due to commercial sensitivities.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the AEC at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2024–25 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 1					
Administered					
Annual appropriations					
Reforming the Commonwealth Funding 1.1 and Disclosure Scheme		nfp	nfp	nfp	nfp
Net impact on appropriations for Outcome 1 (administered)					
		nfp	nfp	nfp	nfp
Departmental					
Annual appropriations					
Electoral Communications 1.1		2,211	4,606	6,343	10,246
Reforming the Commonwealth Funding 1.1 and Disclosure Scheme		nfp	nfp	nfp	nfp
Movement of Funds					
(net increase)		9,712	35,836	-	-
Changes in Parameters					
(net increase)		-	(225)	669	333
Other Variations					
(net increase)		6,034	-	-	-
Net impact on appropriations for Outcome 1 (departmental)					
		17,957	40,217	7,012	10,579
Total net impact on appropriations for Outcome 1					
		17,957	40,217	7,012	10,579

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 AEC through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2024–2025

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services and targeted education and public awareness programmes	-	75,500	75,500	-	-
Total administered	-	75,500	75,500	-	-
Departmental programs					
Outcome 1 - Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services and targeted education and public awareness programmes	690,473	798,767	832,191	79,636	(46,212)
Total departmental	690,473	798,767	832,191	79,636	(46,212)
Total administered and departmental	690,473	874,267	907,691	79,636	(46,212)

Note 1: Reduction reflects section 51 withholding to *Appropriation Act (No. 1) 2024–2025* due to Government decisions.

Note 2: Departmental Capital Budgets are appropriated through Appropriation Acts (No.1 and 3). They form part of ordinary annual services and are not separately identified in the Appropriation Acts. The Appropriation Bill No. 3 included a Departmental Capital Budget component of \$46,212 (\$'000) for the 'Reduced Estimates' columns.

Table 1.5: Appropriation Bill (No. 4) 2024–2025

The AEC have not sought any Additional Estimates through Appropriation Bill (No. 4).

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

The AEC has not made any changes to the objectives, deliverables, and key performance measures of any program since the 2024–25 Portfolio Budget Statements. The following tables provide an update of the 2023–24 actual expenses and the 2024–25 estimated expenses incorporating the estimates variations provided in Section 1.

2.2 Budgeted expenses and performance for Outcome 1

Budgeted expenses for Outcome 1

Outcome 1: Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services, and targeted education and public awareness programs.

This table shows how much the entity 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 2.2.1 Budgeted expenses for Outcome 1

Outcome 1: Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services, and targeted education and public awareness programs.

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Deliver Electoral Events					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	-	-	5,670	5,778
Special appropriations					
<i>Commonwealth Electoral Act 1918</i>	-	75,500	-	-	99,850
Administered total	-	75,500	-	5,670	105,628
Departmental expenses					
Departmental appropriation	590,907	720,938	307,584	247,604	381,332
s74 External Revenue (a)	15,119	11,038	11,038	11,038	11,038
Special appropriations					
<i>Commonwealth Electoral Act 1918</i>	14,900	16,116	16,116	16,116	16,116
Expenses not requiring appropriation in the Budget year (b)	35,941	11,966	11,966	11,966	11,966
Departmental total	656,867	760,058	346,704	286,724	420,452
Total expenses for program 1.1	656,867	835,558	346,704	292,394	526,080
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	-	-	5,670	5,778
Special appropriations	-	75,500	-	-	99,850
Administered total	-	75,500	-	5,670	105,628
Departmental expenses					
Departmental appropriation	590,907	720,938	307,584	247,604	381,332
s74 External Revenue (a)	15,119	11,038	11,038	11,038	11,038
Special appropriations	14,900	16,116	16,116	16,116	16,116
Expenses not requiring appropriation in the Budget year (b)	35,941	11,966	11,966	11,966	11,966
Departmental total	656,867	760,058	346,704	286,724	420,452
Total expenses for Outcome 1	656,867	835,558	346,704	292,394	526,080

	2023-24	2024-25
Average staffing level (number)	893	971

a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

b) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses, audit fees and lease principal repayments.

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

Table 2.2.2: Performance measure for Outcome 1

Table 2.2.2 below details the performance measure for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2024–25 Budget.

<p>Outcome 1 – Maintain an impartial and independent electoral system for eligible voters through active electoral roll management, efficient delivery of polling services, and targeted education and public awareness programs.</p>
<p>Program 1.1 – Deliver Electoral Events No changes have been made to the performance measure for this program since the 2024–25 Portfolio Budget Statements.</p>

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows and balances

The AEC has no special accounts.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

The budgeted financial statements have changed since the 2024–25 Portfolio Budget Statements. The AEC has received appropriations for the Cook and Dunkley by-elections held in 2024.

3.2.2 Budgeted financial statements

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	261,305	181,343	104,363	104,363	161,343
Suppliers	323,221	552,410	216,036	156,056	232,804
Depreciation and amortisation	77,359	25,523	25,523	25,523	25,523
Finance costs	4,335	782	782	782	782
Write-down and impairment of assets	7	-	-	-	-
Losses from asset sales	2,583	-	-	-	-
Other expenses	-	183	183	183	183
Total expenses	668,810	760,241	346,887	286,907	420,635
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	15,119	11,038	11,038	11,038	11,038
Other revenue	1,089	-	-	-	-
Total own-source revenue	16,208	11,038	11,038	11,038	11,038
Gains					
Other gains	2,232	183	183	183	183
Total gains	2,232	183	183	183	183
Total own-source income	18,440	11,221	11,221	11,221	11,221
Net (cost of)/contribution by services	(650,370)	(749,020)	(335,666)	(275,686)	(409,414)
Revenue from Government	605,807	737,054	323,700	263,720	397,448
Surplus/(deficit) attributable to the Australian Government	(44,563)	(11,966)	(11,966)	(11,966)	(11,966)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	8,622	-	-	-	-
Total other comprehensive income	8,622	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(35,941)	(11,966)	(11,966)	(11,966)	(11,966)

Table continues on next page

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

	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(35,941)	(11,966)	(11,966)	(11,966)	(11,966)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	19,850	11,966	11,966	11,966	11,966
plus: depreciation/amortisation expenses for ROU assets (b)	57,509	13,557	13,557	13,557	13,557
less: lease principal repayments (b)	53,890	13,557	13,557	13,557	13,557
Net Cash Operating Surplus/ (Deficit)	(12,472)	-	-	-	-

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,900	1,900	1,900	1,900	1,900
Trade and other receivables	79,370	79,370	79,370	79,370	79,370
Total financial assets	81,270	81,270	81,270	81,270	81,270
Non-financial assets					
Land and buildings	205,837	205,837	205,837	205,837	189,125
Property, plant and equipment	7,786	17,923	28,850	41,077	52,803
Intangibles	109,365	185,554	315,070	421,517	415,534
Other non-financial assets	17,304	17,304	17,304	17,304	17,304
Total non-financial assets	340,292	426,618	567,061	685,735	674,766
Total assets	421,562	507,888	648,331	767,005	756,036
LIABILITIES					
Payables					
Suppliers	21,462	21,462	21,462	21,462	21,462
Other payables	7,001	7,001	7,001	7,001	7,001
Total payables	28,463	28,463	28,463	28,463	28,463
Interest bearing liabilities					
Leases	195,260	198,415	201,570	204,725	191,168
Total interest-bearing liabilities	195,260	198,415	201,570	204,725	191,168
Provisions					
Employee provisions	26,489	26,489	26,489	26,489	26,489
Other provisions	6,380	6,380	6,380	6,380	6,380
Total provisions	32,869	32,869	32,869	32,869	32,869
Total liabilities	256,592	259,747	262,902	266,057	252,500
Net assets	164,970	248,141	385,429	500,948	503,536
EQUITY*					
Parent entity interest					
Contributed equity	271,784	412,469	561,723	689,208	703,762
Reserves	29,089	29,089	29,089	29,089	29,089
Retained surplus / (accumulated deficit)	(135,903)	(193,417)	(205,383)	(217,349)	(229,315)
Total parent entity interest	164,970	248,141	385,429	500,948	503,536
Total Equity	164,970	248,141	385,429	500,948	503,536

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 2024–25)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2024					
Balance carried forward from previous period	(135,903)	29,089	-	271,784	164,970
Adjustment for changes in accounting policies					-
Adjusted opening balance	(135,903)	29,089	-	271,784	164,970
Comprehensive income					
Other comprehensive income					-
Surplus/(deficit) for the period	(11,966)	-	-	-	(11,966)
Total comprehensive income	(11,966)	-	-	-	(11,966)
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	95,137	95,137
Sub-total transactions with owners	-	-	-	95,137	95,137
Transfers between equity components	(45,548)	-	-	45,548	-
Estimated closing balance as at 30 June 2025	(193,417)	29,089	-	412,469	248,141
Closing balance attributable to the Australian Government	(193,417)	29,089	-	412,469	248,141

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	676,928	737,054	323,700	263,720	397,448
Sale of goods and rendering of services	18,413	11,038	11,038	11,038	11,038
Net GST received	38,109	-	-	-	-
Total cash received	733,450	748,092	334,738	274,758	408,486
Cash used					
Employees	258,048	181,343	104,363	104,363	161,343
Suppliers	352,956	552,227	215,853	155,873	232,621
Interest payments on lease liability	3,765	782	782	782	782
s74 External Revenue transferred to the OPA	59,166	-	-	-	-
Other	-	183	183	183	183
Total cash used	673,935	734,535	321,181	261,201	394,929
Net cash from / (used by) operating activities	59,515	13,557	13,557	13,557	13,557
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	240	-	-	-	-
Total cash received	240	-	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	56,677	95,137	149,254	127,485	14,554
Total cash used	56,677	95,137	149,254	127,485	14,554
Net cash from / (used by) investing activities	(56,437)	(95,137)	(149,254)	(127,485)	(14,554)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	56,761	95,137	149,254	127,485	14,554
Total cash received	56,761	95,137	149,254	127,485	14,554
Cash used					
Principal payments on lease liability	59,307	13,557	13,557	13,557	13,557
Total cash used	59,307	13,557	13,557	13,557	13,557
Net cash from/(used by) financing activities	(2,546)	81,580	135,697	113,928	997
Net increase/(decrease) in cash held	532	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,368	1,900	1,900	1,900	1,900
Cash and cash equivalents at the end of the reporting period	1,900	1,900	1,900	1,900	1,900

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	84,666	95,137	149,254	127,485	14,554
Total new capital appropriations	84,666	95,137	149,254	127,485	14,554
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	84,666	95,137	149,254	127,485	14,554
Total Items	84,666	95,137	149,254	127,485	14,554
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	84,666	95,137	149,254	127,485	14,554
TOTAL	84,666	95,137	149,254	127,485	14,554
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	84,666	95,137	149,254	127,485	14,554
Total cash used to acquire assets	84,666	95,137	149,254	127,485	14,554

Prepared on Australian Accounting Standards basis.

a) Includes purchases from current and previous years' Departmental Capital Budget (DCB).

Table 3.7: Statement of departmental asset movements (Budget year 2024–25)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2024				
Gross book value	23,493	14,004	170,250	207,747
Gross book value - ROU assets	286,613	215	-	286,828
Accumulated depreciation/ amortisation and impairment	(6,692)	(6,282)	(60,885)	(73,859)
Accumulated depreciation/amortisation and impairment - ROU assets	(97,577)	(151)	-	(97,728)
Opening net book balance	205,837	7,786	109,365	322,988
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	12,965	82,172	95,137
By purchase - appropriation ordinary annual services - ROU assets	16,712	-	-	16,712
Total additions	16,712	12,965	82,172	111,849
Other movements				
Depreciation/amortisation expense	(3,155)	(2,828)	(5,983)	(11,966)
Depreciation/amortisation on ROU assets	(13,557)	-	-	(13,557)
Total other movements	(16,712)	(2,828)	(5,983)	(25,523)
As at 30 June 2025				
Gross book value	23,493	26,969	252,422	302,884
Gross book value - ROU assets	303,325	215	-	303,540
Accumulated depreciation/ amortisation and impairment	(9,847)	(9,110)	(66,868)	(85,825)
Accumulated depreciation/amortisation and impairment - ROU assets	(111,134)	(151)	-	(111,285)
Closing net book balance	205,837	17,923	185,554	409,314

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through *Annual Appropriation Act (No. 1) 2024–2025* and *Appropriation Bill (No. 3) 2024–2025* 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)

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF					
Other expenses	800	75,500	-	5,670	108,128
Total expenses administered on behalf of Government	800	75,500	-	5,670	108,128
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Fees and fines	6,390	2,500	66	33	2,500
Total non-taxation revenue	6,390	2,500	66	33	2,500
Total own-source revenue administered on behalf of Government	6,390	2,500	66	33	2,500
Total own-source income administered on behalf of Government	6,390	2,500	66	33	2,500
Net cost of/(contribution by) services	5,590	(73,000)	66	(5,637)	(105,628)
Surplus/(deficit) before income tax	5,590	(73,000)	66	(5,637)	(105,628)
Income tax expense					
Surplus/(deficit) after income tax	5,590	(73,000)	66	(5,637)	(105,628)
Total comprehensive income (loss) attributable to the Australian Government	5,590	(73,000)	66	(5,637)	(105,628)

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Total assets administered on behalf of Government	-	-	-	-	-
LIABILITIES					
Payables					
Suppliers	14	14	14	14	14
Total payables	14	14	14	14	14
Total liabilities administered on behalf of Government	14	14	14	14	14
Net assets/(liabilities)	(14)	(14)	(14)	(14)	(14)

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other	6,421	2,500	66	33	2,500
Total cash received	6,421	2,500	66	33	2,500
Cash used					
Other	795	75,500	-	5,670	108,128
Total cash used	795	75,500	-	5,670	108,128
Net cash from / (used by) operating activities	5,626	(73,000)	66	(5,637)	(105,628)
Net increase/(decrease) in cash held	5,626	(73,000)	66	(5,637)	(105,628)
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:					
- Appropriations	845	75,500	-	5,670	105,628
Total cash from Official Public Account	845	75,500	-	5,670	105,628
Cash to Official Public Account for:					
- Appropriations	6,471	2,500	66	33	-
Total cash to Official Public Account	6,471	2,500	66	33	-
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.11: Schedule of administered capital budget (for the period ended 30 June)

The AEC has no budgeted capital administered on behalf of the Government.

Table 3.12: Statement of administered asset movements (2024–25 Budget year)

The AEC has no budgeted non-financial assets administered on behalf of Government.

Digital Transformation Agency

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Digital Transformation Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

No changes have occurred that impact on the Digital Transformation Agency's (DTA's) Strategic Direction since the issuing of the 2024–25 Portfolio Budget Statements. A full outline of the DTA's Strategic Direction can be found in the 2024–25 *Portfolio Budget Statements*.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for DTA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2024–25 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 2023–24 financial statements.

Table 1.1: Digital Transformation Agency resource statement – Additional Estimates for 2024–25 as at February 2025

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	48,329	31,717	19,163	50,880
Departmental appropriation	49,717	51,701	889	52,590
s74 External Revenue (b)	2,812	4,370	-	4,370
Total departmental annual appropriations	100,858	87,788	20,052	107,840
Special accounts (c)				
Opening balance	191,241	199,972	135,608	335,580
Non-appropriation receipts	632,809	395,319	-	395,319
Total special accounts	824,050	595,291	135,608	730,899
Total departmental resourcing	924,908	683,079	155,660	838,739
			<i>Actual</i>	
			2023-24	2024-25
Average staffing level (number)			236	271

Third party payments from and on behalf of other entities

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
Receipts received from other entities for the provision of services (disclosed above in special account receipts section above) (d)	632,809	399,689	(4,370)	395,319

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

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

- a) *Appropriation Act (No. 1) 2024–2025* and *Appropriation Bill (No. 3) 2024–2025*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2023–24 annual report and encompasses *Appropriation Act (No. 1) 2023–2024* and *Appropriation Act (No. 3) 2023–2024*.
- b) Estimated external revenue receipts under section 74 of the PGPA Act.
- c) Includes cash received as pass through costs.
- d) The DTA receive amounts from agencies relating to Whole of Australian Government ICT procurement arrangements.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2024–25 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2024–25 measures since the Budget

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures					
Enabling a Reliable and Secure Energy Transition (a)					
	1.1				
	Departmental payments	50	100	100	100
	Total	50	100	100	100
Payday Super (b)					
	1.1				
	Departmental payments	50	100	100	100
	Total	50	100	100	100
Reforming the Commonwealth Funding and Disclosure Scheme (c)					
	1.1				
	Departmental payments	50	100	100	100
	Total	50	100	100	100
Treasury Portfolio - additional resourcing (d)					
	1.1				
	Departmental payments	10	20	20	15
	Total	10	20	20	15
Total payment measures					
		160	320	320	315
	Total	160	320	320	315

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.

- Measure relates to a decision made following 2024–25 Budget as part of the 2024–25 MYEFO. The lead entity for measure *Enabling a Reliable and Secure Energy Transition* is Department of Climate Change, Energy, the Environment and Water. The full measure description and package details appear in the 2024–25 MYEFO under the Climate Change, Energy, the Environment and Water portfolio.
- The lead entity for measure *Payday Super* is Australian Taxation Office. The full measure description and package details appear in the 2024–25 MYEFO under the Treasury portfolio.
- The lead entity for measure *Reforming the Commonwealth Funding and Disclosure Scheme* is Department of Finance. The full measure description and package details appear in the 2024–25 MYEFO under the Finance portfolio.
- The lead entity for measure *Treasury Portfolio - additional resourcing* is Department of the Treasury. The full measure description and package details appear in the 2024–25 MYEFO under the Treasury portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following table details the changes to the resourcing for DTA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2024–25 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Enabling a Reliable and Secure Energy Transition	1.1	50	100	100	100
Payday Super	1.1	50	100	100	100
Reforming the Commonwealth Funding and Disclosure Scheme	1.1	50	100	100	100
Treasury Portfolio - additional resourcing	1.1	10	20	20	15
Changes in Parameters					
(net increase)	1.1	-	(50)	145	48
Other Variations					
Improving Aged Care Support	1.1	729	742	.	.
Net impact on appropriations for Outcome 1 (departmental)		889	1,012	465	363

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 DTA through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2024–2025

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 - Support the government's digital transformation, and simplify processes, reduce costs and generate reuse opportunities, through strategic and policy leadership, advice, strategic coordination and oversight of digital and ICT investment, and management of whole-of-government digital and ICT procurement	49,717	51,701	52,590	889	-
Total departmental	49,717	51,701	52,590	889	-

Table 1.5: Appropriation Bill (No. 4) 2024–2025

The DTA have not sought any Additional Estimates through Appropriation Bill (No. 4).

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There has been no change to outcomes or programs since the 2024-25 Portfolio Budget Statements.

2.2 Budgeted expenses and performance for Outcome 1

Outcome 1: Support the government’s digital transformation, and simplify processes, reduce costs and generate reuse opportunities, through strategic and policy leadership, advice, strategic coordination and oversight of digital and ICT investment, and management of whole-of-government digital and ICT procurement.

DTA has not made any changes to the objectives, deliverables and key performance measures of any program since the 2024-25 Portfolio Budget Statements.

Budgeted expenses for Outcome 1

This table provides the revised estimated expenses for 2024–25 and the 2023–24 actual expenses incorporating the estimate variations provided in Section 1.

Table 2.2.1 Budgeted expenses for Outcome 1

Outcome 1: Support the Government’s digital transformation, and simplify processes, reduce costs and generate reuse opportunities, through strategic and policy leadership, advice, strategic coordination and oversight of digital and ICT investment, and management of whole-of-government digital and ICT procurement.

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Digital Transformation Agency					
Departmental expenses					
Departmental appropriations	45,135	52,590	52,600	49,826	49,990
Section 74 External Revenue (a)	2,812	1,507	1,018	3,025	2,764
Special accounts					
ICT Coordinated Procurement Special Account 2017	14,705	14,886	14,067	15,044	15,044
Expenses not requiring appropriation in the Budget year (b)	3,337	171	261	261	261
Departmental total	65,989	69,154	67,946	68,156	68,059
Total expenses for program 1.1	65,989	69,154	67,946	68,156	68,059

	2023-24	2024-25
Average staffing level (number)	236	271

- a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- b) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses, audit fees, and expenses where funding has been previously provided in a prior year.

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

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

Table 2.2.2: Performance measures for Outcome 1

Table 2.2.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2024–25 Budget.

<p>Outcome 1 – Support the government’s digital transformation, and simplify processes, reduce costs and generate reuse opportunities, through strategic and policy leadership, advice, strategic coordination and oversight of digital and ICT investment, and management of whole-of-government digital and ICT procurement.</p>
<p>Program 1.1 – Digital Transformation Agency</p> <p>The objective of this program is to provide strategic and policy leadership and investment advice as a trusted advisor on digital and ICT investment decisions through oversight to drive government digital transformation that delivers benefits to all Australians.</p>

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows and balances

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 DTA.

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Special Account by Determination - ICT Coordinated Procurement Special Account 2017 - s78 PGPA Act (D)						
2024-25	1	335,580	395,319	(382,645)	-	348,254
<i>2023-24</i>	<i>1</i>	<i>191,241</i>	<i>632,809</i>	<i>(488,470)</i>	<i>-</i>	<i>335,580</i>
Total special accounts 2024-25 Budget estimate		335,580	395,319	(382,645)	-	348,254
<i>Total special accounts 2023-24 actual</i>		<i>191,241</i>	<i>632,809</i>	<i>(488,470)</i>	<i>-</i>	<i>335,580</i>

(D) = Departmental

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

There are no significant variations between these statements and the Portfolio Budget Statements except measures already identified.

3.2.2 Budgeted financial statements

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	36,985	43,113	46,272	50,445	44,067
Suppliers	23,409	22,306	17,959	14,018	20,539
Grants					
Depreciation and amortisation	3,966	3,566	3,566	3,566	3,347
Finance costs	310	169	149	127	106
Write-down and impairment of assets	1,210	-	-	-	-
Losses from asset sales					
Other expenses	109	-	-	-	-
Total expenses	65,989	69,154	67,946	68,156	68,059
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	37,586	25,521	26,575	23,564	26,990
Fees and fines					
Interest					
Rental income	229	-	-	-	-
Sublease income					
Sublease interest income					
Other revenue	5	-	-	-	-
Total own-source revenue	37,820	25,521	26,575	23,564	26,990
Gains					
Sale of assets					
Gain on lease disposal					
Gain on finance sublease					
Other gains	166	557	-	-	-
Total gains	166	557	-	-	-
Total own-source income	37,986	26,078	26,575	23,564	26,990
Net (cost of)/contribution by services	(28,003)	(43,076)	(41,371)	(44,592)	(41,069)
Revenue from Government	49,717	52,590	52,600	49,826	49,990
Surplus/(deficit) attributable to the Australian Government	21,714	9,514	11,229	5,234	8,921
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	21,714	9,514	11,229	5,234	8,921

Table continues on next page

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

	2023-24	2024-25	2025-26	2026-27	2027-28
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	21,714	9,514	11,229	5,234	8,921
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	1,485	163	163	163	163
plus: depreciation/amortisation expenses for ROU assets (b)	2,481	3,403	3,403	3,403	3,184
less: lease principal repayments (b)	2,046	3,493	528	581	363
Net Cash Operating Surplus/ (Deficit)	23,634	9,587	14,267	8,219	11,905

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	336,575	349,575	361,535	370,260	382,282
Trade and other receivables	51,628	50,949	53,255	52,649	52,282
Total financial assets	388,203	400,524	414,790	422,909	434,564
Non-financial assets					
Land and buildings	26,932	26,713	23,310	19,907	16,723
Property, plant and equipment	554	391	228	165	252
Other non-financial assets	708	708	708	708	708
Total non-financial assets	28,194	27,812	24,246	20,780	17,683
Assets held for sale					
Total assets	416,397	428,336	439,036	443,689	452,247
LIABILITIES					
Payables					
Suppliers	32,943	32,943	32,943	32,943	32,943
Other payables	239,967	239,967	239,967	239,967	239,967
Total payables	272,910	272,910	272,910	272,910	272,910
Interest bearing liabilities					
Leases	17,881	17,572	17,044	16,463	16,100
Total interest bearing liabilities	17,881	17,572	17,044	16,463	16,100
Provisions					
Employee provisions	9,376	9,376	9,376	9,376	9,376
Other provisions	57	57	57	57	57
Total provisions	9,433	9,433	9,433	9,433	9,433
Total liabilities	300,224	299,915	299,387	298,806	298,443
Net assets	116,173	128,421	139,649	144,883	153,804
EQUITY*					
Parent entity interest					
Contributed equity	(22,164)	(22,164)	(22,164)	(22,164)	(22,164)
Reserves	618	618	618	618	618
Retained surplus / (accumulated deficit)	137,719	149,967	161,195	166,429	175,350
Total parent entity interest	116,173	128,421	139,649	144,883	153,804
Total Equity	116,173	128,421	139,649	144,883	153,804

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2024–25)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2024					
Balance carried forward from previous period	137,719	618	-	(22,164)	116,173
Adjusted opening balance	137,719	618	-	(22,164)	116,173
Comprehensive income					
Surplus/(deficit) for the period	9,514	-	-	-	9,514
Total comprehensive income	9,514	-	-	-	9,514
Transactions with owners					
Distributions to owners					
Other	2,734	-	-	-	2,734
Contributions by owners					
Other	-	-	-	-	-
Sub-total transactions with owners	2,734	-	-	-	2,734
Transfers between equity components					-
Estimated closing balance as at 30 June 2025	149,967	618	-	(22,164)	128,421
Closing balance attributable to the Australian Government	149,967	618	-	(22,164)	128,421

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	53,865	59,003	53,293	53,432	53,357
Sale of goods and rendering of services	638,636	335,412	142,067	139,056	443,822
Net GST received	56,972	3,000	3,000	3,000	3,000
Total cash received	749,473	397,415	198,360	195,488	500,179
Cash used					
Employees	36,206	43,113	46,272	50,445	44,067
Suppliers	553,729	334,640	136,451	132,510	440,371
Interest payments on lease liability	310	169	149	127	106
s74 External Revenue transferred to the OPA	5,733	3,000	3,000	3,000	3,000
Total cash used	595,978	380,922	185,872	186,082	487,544
Net cash from / (used by) operating activities	153,495	16,493	12,488	9,406	12,635
INVESTING ACTIVITIES					
Cash received					
Cash used					
Purchase of property, plant, and equipment and intangibles	531	-	-	100	250
Total cash used	531	-	-	100	250
Net cash from / (used by) investing activities	(531)	-	-	(100)	(250)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	2,046	3,493	528	581	363
Other	6,420	-	-	-	-
Total cash used	8,466	3,493	528	581	363
Net cash from/(used by) financing activities	(8,466)	(3,493)	(528)	(581)	(363)
Net increase/(decrease) in cash held	144,498	13,000	11,960	8,725	12,022
Cash and cash equivalents at the beginning of the reporting period	192,077	336,575	349,575	361,535	370,260
Cash and cash equivalents at the end of the reporting period	336,575	349,575	361,535	370,260	382,282

Prepared on Australian Accounting Standards basis.

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

The DTA has no budgeted capital expenditure.

Table 3.7: Statement of departmental asset movements (Budget year 2024–25)

	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000
As at 1 July 2024			
Gross book value	12,421	2,272	14,693
Gross book value - ROU assets	22,357	-	22,357
Accumulated depreciation/ amortisation and impairment	(2,365)	(1,718)	(4,083)
Accumulated depreciation/amortisation and impairment - ROU assets	(5,481)	-	(5,481)
Opening net book balance	26,932	554	27,486
CAPITAL ASSET ADDITIONS			
Estimated expenditure on new or replacement assets			
By purchase - appropriation equity - ROU assets	3,184	-	3,184
Total additions	3,184	-	3,184
Other movements			
Depreciation/amortisation expense	-	(163)	(163)
Depreciation/amortisation on ROU assets	(3,403)	-	(3,403)
Total other movements	(3,403)	(163)	(3,566)
As at 30 June 2025			
Gross book value	12,421	2,272	14,693
Gross book value - ROU assets	25,541	-	25,541
Accumulated depreciation/ amortisation and impairment	(2,365)	(1,881)	(4,246)
Accumulated depreciation/amortisation and impairment - ROU assets	(8,884)	-	(8,884)
Closing net book balance	26,713	391	27,104

Prepared on Australian Accounting Standards basis.

Parliamentary Workplace Support Service

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Parliamentary Workplace Support Service

Section 1: Entity overview and resources

1.1 Strategic direction statement

Since the issue of the 2024–25 Portfolio Budget Statements, the Independent Parliamentary Standards Commission (IPSC) was established on 14 October 2024 and is reflected as a new program for the Parliamentary Workplace Support Service (PWSS). Funding and functions associated with establishment of the IPSC had been included in the 2024–25 Finance Portfolio Budget Statements, resulting in no additional changes.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for PWSS at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2024–25 Budget year, including variations through Appropriation Bill No. 3.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2023–24 financial statements.

Table 1.1: Parliamentary Workplace Support Service resource statement – Additional Estimates for 2024–25 as at February 2025

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Departmental appropriation (b)	8,584	16,811	1,588	18,399
Departmental capital budget (c)	499	102	-	102
<i>Total departmental annual appropriations</i>	<i>9,083</i>	<i>16,913</i>	<i>1,588</i>	<i>18,501</i>
Total departmental resourcing	9,083	16,913	1,588	18,501
Administered				
Annual appropriations - ordinary annual services (a)				
Outcome 1 (d)	1,212	-	82	82
Annual appropriations - other services - new administered expenses (e)				
Outcome 1	-	6,536	-	6,536
<i>Total administered annual appropriations</i>	<i>1,212</i>	<i>6,536</i>	<i>82</i>	<i>6,618</i>
Total administered resourcing	1,212	6,536	82	6,618
Total resourcing for Parliamentary Workplace Support Service	10,295	23,449	1,670	25,119
			<i>Actual</i>	
			2023-24	2024-25
Average staffing level (number)			1	59

(a) *Appropriation Act (No. 1) 2024-2025* and *Appropriation Bill (No. 3) 2024-2025*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the PWSS 2023-24 annual report and encompasses *Appropriation Act (No. 1) 2023-2024*.

(b) The Parliamentary Workplace Support Service has received a total of \$13,802 (\$'000) across the forward estimates, under a section 75 determination from the Australian Public Service Commission.

(c) 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'.

(d) The Parliamentary Workplace Support Service has received \$82 (\$'000) under a section 75 determination from the Department of Finance.

(e) *Appropriation Act (No. 2) 2024-2025*.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2024–25 Budget.

Table 1.2: Entity 2024–25 measures since the Budget

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures					
Ongoing funding for the Independent Parliamentary Standards Commission (a)					
Departmental payments (b)	1.2	-	2,384	2,412	2,525
Total		-	2,384	2,412	2,525
Total payment measures					
Departmental		-	2,384	2,412	2,525
Total		-	2,384	2,412	2,525

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) Measure relates to a decision made following 2024-25 Budget as part of the 2024-25 MYEFO.

(b) The lead entity for measure *Ongoing funding for the Independent Parliamentary Standards Commission* is Department of Finance. The full measure description and package details appear in the 2024-25 Budget Paper No. 2 under the Finance portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the PWSS at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2024–25 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 1					
Administered					
Annual appropriations					
Changes in Parameters					
(net increase)		-	59	128	274
Other Variations					
(net increase)	1.1	82	-	-	-
Net impact on appropriations for Outcome 1 (administered)		82	59	128	274
Departmental					
Annual appropriations					
Ongoing funding for the Independent Parliamentary Standards Commission	1.2	-	2,384	2,412	2,525
Changes in Parameters					
(net increase)		-	152	265	502
Other Variations					
(net increase)	1.1	1,588	3,001	3,051	3,077
Net impact on appropriations for Outcome 1 (departmental)		1,588	5,537	5,728	6,104
Total net impact on appropriations for Outcome 1		1,670	5,596	5,856	6,378

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 PWSS through Appropriation Bill Nos. 3.

Table 1.4: Appropriation Bill (No. 3) 2024–2025

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - Support the Commonwealth Parliamentary Workplace Participants to build and maintain safe and respectful workplaces, including by supporting positive cultural change and providing human resource functions to parliamentarians and their staff.	1,212	6,536	6,618	82	-
Total administered	1,212	6,536	6,618	82	-
Departmental programs					
Outcome 1 - Support the Commonwealth Parliamentary Workplace Participants to build and maintain safe and respectful workplaces, including by supporting positive cultural change and providing human resource functions to parliamentarians and their staff.	9,083	16,913	18,501	1,588	-
Total departmental	9,083	16,913	18,501	1,588	-
Total administered and departmental	10,295	23,449	25,119	1,670	-

a) Departmental and Administered Capital Budgets are appropriated through Appropriation Acts (No.1 and 3). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There has been no change to outcomes or programs since the 2024-25 Portfolio Budget Statements.

2.2 Budgeted expenses and performance for Outcome 1

Outcome 1: Support Commonwealth Parliamentary Workplace Participants to build and maintain safe and respectful workplaces, including by supporting positive cultural change and providing human resource functions to parliamentarians and their staff.

Budgeted expenses for Outcome 1

This table shows how much PWSS 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 2.2.1 Budgeted expenses for Outcome 1

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 1: Support Commonwealth Parliamentary Workplace Participants to build and maintain safe and respectful workplaces, including by supporting positive cultural change and providing human resource functions to parliamentarians and their staff.□					
Program 1.1: Parliamentary Workplace Support Service					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,285	82	6,759	6,982	7,279
Other services (Appropriation Act No. 2)	-	6,536	-	-	-
Administered total	1,285	6,618	6,759	6,982	7,279
Departmental expenses					
Departmental appropriation	5,400	14,606	15,002	16,039	16,000
Expenses not requiring appropriation in the Budget year (a)	225	-	-	-	-
Departmental total	5,625	14,606	15,002	16,039	16,000
Total expenses for program 1.1	6,910	21,224	21,761	23,021	23,279
Program 1.2: Independent Parliamentary Standards Commission					
Departmental expenses					
Departmental appropriation	-	3,793	2,384	2,412	2,525
Departmental total	-	3,793	2,384	2,412	2,525
Total expenses for program 1.2	-	3,793	2,384	2,412	2,525
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,285	82	6,759	6,982	7,279
Other services (Appropriation Act No. 2)	-	6,536	-	-	-
Administered total	1,285	6,618	6,759	6,982	7,279
Departmental expenses					
Departmental appropriation	5,400	18,399	17,386	18,451	18,525
Expenses not requiring appropriation in the Budget year (a)	225	-	-	-	-
Departmental total	5,625	18,399	17,386	18,451	18,525
Total expenses for Outcome 1	6,910	25,017	24,145	25,433	25,804
	2023-24	2024-25			
Average staffing level (number)	1	59			

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

Table 2.2.2: Performance measures for Outcome 1

Table 2.2.2 below details the performance measure for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2024–25 Budget.

Outcome 1 – Support Commonwealth Parliamentary Workplace Participants to build and maintain safe and respectful workplaces, including by supporting positive cultural change and providing human resource functions to parliamentarians and their staff.
Program 1.1 – Parliamentary Workplace Support Service No changes have been made to the performance criteria for this program since the 2024–25 Portfolio Budget Statements.
Program 1.2 – Independent Parliamentary Standards Commission No changes have been made to the performance criteria for this program since the 2024–25 Portfolio Budget Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

PWSS has no special accounts.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

There have been no significant changes to PWSS budgeted financial statements since the 2024–25 Portfolio Budget Statements.

3.2.2 Budgeted financial statements

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	398	5,854	8,843	9,669	9,939
Suppliers	5,227	12,545	8,543	8,782	8,586
Total expenses	5,625	18,399	17,386	18,451	18,525
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other revenue	225	-	-	-	-
Total own-source revenue	225	-	-	-	-
Total own-source income	225	-	-	-	-
Net (cost of)/contribution by services	(5,400)	(18,399)	(17,386)	(18,451)	(18,525)
Revenue from Government	11,634	18,399	17,386	18,451	18,525
Surplus/(deficit) attributable to the Australian Government	6,234	-	-	-	-
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss) attributable to the Australian Government	6,234	-	-	-	-
Total comprehensive income/(loss) - as per statement of Comprehensive Income	6,234	-	-	-	-
Net Cash Operating Surplus/ (Deficit)	6,234	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2	2	2	2	2
Trade and other receivables	9,339	10,534	10,534	10,534	10,534
Total financial assets	9,341	10,536	10,536	10,536	10,536
Non-financial assets					
Land and buildings					
Property, plant and equipment	-	102	205	310	419
Other non-financial assets	2,936	2,936	2,936	2,936	2,936
Total non-financial assets	2,936	3,038	3,141	3,246	3,355
Total assets	12,277	13,574	13,677	13,782	13,891
LIABILITIES					
Payables					
Suppliers	1,976	1,976	1,976	1,976	1,976
Other payables	489	489	489	489	489
Total payables	2,465	2,465	2,465	2,465	2,465
Interest bearing liabilities					
Total interest bearing liabilities	-	-	-	-	-
Provisions					
Employee provisions	143	1,338	1,338	1,338	1,338
Total provisions	143	1,338	1,338	1,338	1,338
Total liabilities	2,608	3,803	3,803	3,803	3,803
Net assets	9,669	9,771	9,874	9,979	10,088
EQUITY*					
Parent entity interest					
Contributed equity	3,435	3,537	3,640	3,745	3,854
Retained surplus / (accumulated deficit)	6,234	6,234	6,234	6,234	6,234
Total parent entity interest	9,669	9,771	9,874	9,979	10,088
Attributed to non-controlling interest					
Total non-controlling interest	-	-	-	-	-
Total Equity	9,669	9,771	9,874	9,979	10,088

Prepared on Australian Accounting Standards basis.

* Equity is the residual interest after the deduction of liabilities.

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2024–25)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024					
Balance carried forward from previous period	6,234	-	-	3,435	9,669
Adjusted opening balance	6,234	-	-	3,435	9,669
Comprehensive income					
Transactions with owners					
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	102	102
Sub-total transactions with owners	-	-	-	102	102
Estimated closing balance as at 30 June 2025	6,234	-	-	3,537	9,771
Less: non-controlling interests					-
Closing balance attributable to the Australian Government	6,234	-	-	3,537	9,771

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	2,316	17,204	17,386	18,451	18,525
Net GST received	(21)	-	-	-	-
Total cash received	2,295	17,204	17,386	18,451	18,525
Cash used					
Employees	(234)	4,659	8,843	9,669	9,939
Suppliers	3,026	12,545	8,543	8,782	8,586
Other	2,936	-	-	-	-
Total cash used	5,728	17,204	17,386	18,451	18,525
Net cash from / (used by) operating activities	(3,433)	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	-	102	103	105	109
Total cash used	-	102	103	105	109
Net cash from / (used by) investing activities	-	102	103	105	109
FINANCING ACTIVITIES					
Cash received					
Contributed equity	3,435	102	103	105	109
Total cash received	3,435	102	103	105	109
Cash used					
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	3,435	102	103	105	109
Net increase/(decrease) in cash held	2	204	206	210	218
Cash and cash equivalents at the beginning of the reporting period	-	2	2	2	2
Cash and cash equivalents at the end of the reporting period	2	206	208	212	220

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 (DCB)		102	103	105	109
Total new capital appropriations	-	102	103	105	109
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>		102	103	105	109
Total Items	-	102	103	105	109
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)		102	103	105	109
TOTAL	-	102	103	105	109
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	-	102	103	105	109
Total cash used to acquire assets	-	102	103	105	109

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' Departmental Capital Budgets (DCB).

Table 3.7: Statement of asset movements (2024–25 Budget year)

	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000
As at 1 July 2024			
Opening net book balance	-	-	-
CAPITAL ASSET ADDITIONS			
Estimated expenditure on new or replacement assets			
By purchase - appropriation equity (a)	-	102	102
Total additions	-	102	102
As at 30 June 2025			
Gross book value	-	102	102
Closing net book balance	-	102	102

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) 2024–2025 and Appropriation Bill (No. 4) 2024–2025, including Collection Development and Acquisition Budget.

No assets were recognised in the 2023–24 Financial Statements

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	-	2,221	2,193	2,243	2,293
Suppliers	1,285	4,397	4,566	4,739	4,986
Total expenses administered on behalf of Government	1,285	6,618	6,759	6,982	7,279
Net cost of/(contribution by) services	1,285	6,618	6,759	6,982	7,279
Total comprehensive income (loss) attributable to the Australian Government	(1,285)	(6,618)	(6,759)	(6,982)	(7,279)

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	14	14	14	14	14
Total financial assets	14	14	14	14	14
Total assets administered on behalf of Government	14	14	14	14	14
LIABILITIES					
Payables					
Suppliers	1,218	1,218	1,218	1,218	1,218
Total payables	1,218	1,218	1,218	1,218	1,218
Total liabilities administered on behalf of Government	1,218	1,218	1,218	1,218	1,218
Net assets/(liabilities)	(1,204)	(1,204)	(1,204)	(1,204)	(1,204)

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	(7)	-	-	-	-
Other	(7)	-	-	-	-
Total cash received	(14)	-	-	-	-
Cash used					
Suppliers	67	4,397	4,566	4,739	4,986
Employees	-	2,221	2,193	2,243	2,293
Total cash used	67	6,618	6,759	6,982	7,279
Net cash from / (used by) operating activities	(81)	(6,618)	(6,759)	(6,982)	(7,279)
Net increase/(decrease) in cash held	(81)	(6,618)	(6,759)	(6,982)	(7,279)
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	81	6,618	6,759	6,982	7,279
Total cash from Official Public Account	81	6,618	6,759	6,982	7,279
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.11: Schedule of administered capital budget (for the period ended 30 June)

PWSS has no budgeted capital administered on behalf of government.

Table 3.12: Statement of administered asset movements (2024–25 Budget year)

PWSS has no budgeted non-financial assets administered on behalf of government.

Portfolio glossary

Term	Meaning
Accumulated Depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Administered Items	Expenses, revenues, assets or liabilities managed by entities on behalf of the Commonwealth. Entities do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.
Additional Estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Additional Estimates Bills or Acts	These are Appropriation Bills (No. 3) and (No. 4) and a separate Bill for the Parliamentary Departments ((Parliamentary Departments) Bill (No. 2)). These Bills are introduced into Parliament after the Budget Bills.
ADF Super	Australian Defence Force Superannuation Scheme.
ADF Cover	Australian Defence Force Cover Scheme.
AEC	Australian Electoral Commission.
ANAO	Australian National Audit Office.
Appropriation	A law of the Australian Parliament that provides authority for Commonwealth entities to spend money from the Consolidated Revenue Fund for a particular purpose. Entities may not spend money without an appropriation authorising that expenditure and, where necessary, other legislation authorising the specified purpose.
APRA	Australian Prudential Regulation Authority.
APS	Australian Public Service.
Annual Appropriation	Two appropriation Bills are introduced into Parliament in May and comprise the Budget. Further Bills are introduced later in the financial year as part of the Additional Estimates. Parliamentary departments have their own appropriations.
ASIC	Australian Securities and Investment Commission.
ATSILSFF	Aboriginal and Torres Strait Islander Land and Sea Future Fund.
Capital Expenditure	Expenditure by an entity on capital projects, for example purchasing a building.

Term	Meaning
Charter of Budget Honesty Act	The <i>Charter of Budget Honesty Act 1998</i> provides a legislative framework for the conduct and reporting of fiscal policy.
COMCAR	COMCAR is part of the Department of Finance which provides high quality, secure and confidential car-with-driver and other ground transport services to the Governor-General, Prime Minister, parliamentarians, members of the Federal Judiciary and other high office holders.
CSC	Commonwealth Superannuation Corporation.
CSS	Commonwealth Superannuation Scheme.
Departmental Items	Assets, liabilities, revenues and expenses that are controlled by the entity in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.
Depreciation and Amortisation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
DCAF	DisabilityCare Australia Fund.
DFRB	Defence Forces Retirement Benefits Scheme.
DFRDB	Defence Force Retirement and Death Benefits Scheme.
DFSPB	Defence Force (Superannuation) (Productivity Benefit) Scheme
DRF	Disaster Ready Fund
DTA	Digital Transformation Agency.
Electoral Act	<i>Commonwealth Electoral Act 1918</i> .
Equity or Net Assets	Residual interest in the assets of an entity after deduction of its liabilities.
ERC	Expenditure Review Committee.
ERF	Emergency Response Fund.
ERP	Enterprise Resource Planning
Expense	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.

Term	Meaning
Fair Value	Valuation methodology: The amount for which an asset could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder.
FBO	Final Budget Outcome.
DFD	Future Drought Fund.
FFMA	Future Fund Management Agency.
FMiAO	Future Made in Australia Office
GST	Goods and Services Tax.
ICT	Information and Communication Technology.
IPEA	Independent Parliamentary Expenses Authority.
IPEA Act	<i>Independent Parliamentary Expenses Authority Act 2017.</i>
JCPAA	Joint Committee of Public Accounts and Audit.
Measure	A new policy or savings decision of the government with financial impacts.
MFS	Monthly Financial Statements.
MOP(S) Act	<i>Members of Parliament (Staff) Act 1984.</i>
MRFF	Medical Research Future Fund.
MSBS	Military Superannuation and Benefits Scheme.
MYEFO	Mid-Year Economic and Fiscal Outlook.
Operating Result	Equals income less expense.
Outcomes	The government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community influenced by the actions of the Australian Government. Actual outcomes are the results or impacts actually achieved.
PEMS	Parliamentary Expenses Management System.
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013.</i>

Term	Meaning
PNG	Papua New Guinea Scheme.
Portfolio	A Minister's area of responsibility as a member of Cabinet. A portfolio consists of one or more Departments of State and a number of entities with similar general objectives and outcomes.
PSCP	Property Services Coordinated Procurement.
PSS	Public Sector Superannuation Scheme.
PSSap	Public Sector Superannuation Scheme Accumulation Plan.
Revenue	Total value of resources earned or received to cover the production of goods and services or increases in future economic benefits in the form of increases in assets or reductions in liabilities of an entity.
ROU	Right-of-Use (ROU) assets under Australian Accounting Standard AASB 16 <i>Leases</i> .
SDO	Service Delivery Office.
Special Accounts	A type of special appropriation, limited by amount, criteria or time, which may be established under sections 78 and 80 of the PGPA Act.
Special Appropriations	Authority within an Act (other than an annual Appropriation Act) to spend money from the Consolidated Revenue Fund for particular purposes. <i>The Social Security (Administration) Act 1999</i> , for example, contains several special appropriations to make social security payments. Special appropriations support around 80% of all government expenditure each year.
WoAG	Whole of Australian Government.

