

Independent Parliamentary Expenses Authority

**Entity resources and planned
performance**

Independent Parliamentary Expenses Authority

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Independent Parliamentary Expenses Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Independent Parliamentary Expenses Authority (IPEA) was established by the *Independent Parliamentary Expenses Authority Act 2017* (IPEA Act).

IPEA's purpose is to foster trust in the use of public resources through independent advice, administration, reporting and assurance of work resources for parliamentarians and travel resources for their staff.

As an organisation, IPEA strives to achieve its purpose by delivering its primary functions, which relate to advice, education reporting and assurance. These functions include:

- providing personal advice to members of parliament (parliamentarians) on their work resources
- providing personal advice to persons employed under the *Members of Parliament (Staff) Act 1984* (MOP(S) staff) on their travel resources
- monitoring parliamentarians' and MOP(S) staff travel expenses and allowances and other related expenditure
- administering travel expenses and allowances, and other related expenditure, including the processing of these claims
- reporting publicly on work expenses
- conducting assurance activities, including audits, on work expenses claims.

Consistent with its primary functions, IPEA's activities seek to:

- deliver services relating to the administration of travel resources, which includes providing advice, education and claims processing in respect of travel expenses and allowances
- provide independent reporting and assurance in respect of parliamentarians' work resources and the travel resources of their staff.

1.2 Entity resource statement

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

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

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

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

Table 1.1: Independent Parliamentary Expenses Authority resource statement – Budget estimates for 2025–26 as at Budget March 2025

	<i>2024-25 Estimated actual \$'000</i>	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	5,072	5,072
Departmental appropriation	10,759	9,307
Total departmental annual appropriations	15,831	14,379
Total departmental resourcing	15,831	14,379
Administered		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	9,177	6,332
Outcome 1	46,562	47,253
Total administered annual appropriations	55,739	53,585
Total administered special appropriations	35,875	36,414
Total administered resourcing	91,614	89,999
Total resourcing for Independent Parliamentary Expenses Authority	107,445	104,378
	2024-25	2025-26
Average staffing level (number)	65	52

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

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

- a) Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026.
- b) Excludes \$0.094m withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

1.3 Budget measures

Budget measures in Part 1 relating to IPEA are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: Entity 2025–26 Budget measures

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

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Savings from External Labour – further extension (a)	1.1					
Departmental receipt		-	-	-	-	(104)
Total		-	-	-	-	(104)
Total payment measures						
Departmental		-	-	-	-	(104)
Total		-	-	-	-	(104)

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

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

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the Independent Parliamentary Expenses Authority can be found at: [Corporate Plan 2024-25 | Independent Parliamentary Expenses Authority](#).

The most recent annual performance statement can be found at: [Annual Report 2023-24 | Independent Parliamentary Expenses Authority](#).

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Support for current and former parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.

Linked programs

Department of Finance
Programs <ul style="list-style-type: none">• Program 3.1 – Ministerial and Parliamentary Services
Contribution to Outcome 1 made by linked programs IPEA administers and advises on travel related work expenses and provides independent oversight of the work expenses administered by the Department of Finance for current and former parliamentarians and their staff.

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 2.1.1: Budgeted expenses for Outcome 1

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 1: Support for current and former parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.					
Program 1.1: Independent Parliamentary Expenses Authority - Travel Oversight and Reporting					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1 and Supply Bill (No. 1))	46,562	47,253	48,248	49,100	50,180
Special appropriations					
<i>Parliamentary Business Resources Act 2017</i>	35,234	35,765	36,512	37,244	38,063
<i>Parliamentary Retirement Travel Act 2002</i>	641	649	666	679	694
Administered total	82,437	83,667	85,426	87,023	88,937
Departmental expenses					
Departmental appropriation	10,759	9,307	9,449	9,458	9,475
Expenses not requiring appropriation in the Budget year (a)	56	56	56	56	56
Departmental total	10,815	9,363	9,505	9,514	9,531
Total expenses for program 1.1	93,252	93,030	94,931	96,537	98,468
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1 and Supply Bill (No. 1))	46,562	47,253	48,248	49,100	50,180
Special appropriations	35,875	36,414	37,178	37,923	38,757
Administered total	82,437	83,667	85,426	87,023	88,937
Departmental expenses					
Departmental appropriation	10,759	9,307	9,449	9,458	9,475
Expenses not requiring appropriation in the Budget year (a)	56	56	56	56	56
Departmental total	10,815	9,363	9,505	9,514	9,531
Total expenses for Outcome 1	93,252	93,030	94,931	96,537	98,468
	2024-25	2025-26			
Average staffing level (number)	65	52			

- a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and resources received free of charge.

Table 2.1.2: Performance measures for Outcome 1

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

Outcome 1 – Support for current and former parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.		
Program 1.1 – Independent Parliamentary Expenses Authority – Travel Oversight and Reporting. IPEA provides services to parliamentarians and their staff and publicly reports on their expenditure.		
Key activities	For current and former parliamentarians and their staff: <ul style="list-style-type: none"> • Deliver services relating to the administration of travel resources. This includes providing advice and claims processing in respect of travel expenses and allowances. • Provide independent reporting and assurance in respect of parliamentarians' work resources and the travel resources of their staff. 	
Year	Performance measures	Expected performance results
Current Year 2024–25	Provision and delivery of independent advice, administration, reporting on, and assurance of, work resources for parliamentarians and travel resources for their staff.	On track IPEA achieves 80% of targets in respect of its performance measures.
	Advice Provide accurate and timely advice to parliamentarians and their staff on travel resources.	On track Advice is provided in accordance with its service level standards, and performance targets in respect of advice are achieved.
	Education Educate parliamentarians and their staff on travel resources.	On track Education is provided in accordance with its service level standards, and performance targets in respect of education are achieved.
	Claims Administration Administer accurately and in a timely manner the processing of parliamentarians and their staff claims for travel resources.	On track Claims for travel expenses and allowances are processed in accordance with their service level standards, and performance targets in respect of claims processing are achieved.
	Reporting Increase transparency through the compilation of reports on parliamentarians work resources and the travel resources of their staff.	On track Performance targets for reporting on work and travel resources are achieved.

Table continues on next page.

Table 2.1.2: Performance measures for Outcome 1 (continued)

Outcome 1 – Support for current and former parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.		
Program 1.1 – Independent Parliamentary Expenses Authority – Travel Oversight and Reporting. IPEA provides services to parliamentarians and their staff and publicly reports on their expenditure.		
Year	Performance measures	Expected performance Results
Current Year 2024–25	Assurance & Audit Conduct assurance activities on parliamentarians work resources and the travel resources of their staff.	On track All parliamentarians' offices are the subject of at least one assurance activity in the reporting period.
Year	Performance measures	Planned performance results
Budget Year 2025–26	Overarching Provision and delivery of independent advice, administration, reporting on, and assurance of, work resources for parliamentarians and travel resources for their staff.	IPEA achieves 80% of targets in respect of its performance measures.
	Advice Provide accurate and timely advice to parliamentarians and their staff on travel resources.	Advice is provided in accordance with its service level standards, and performance targets in respect of advice are achieved.
	Education Educate parliamentarians and their staff on travel resources.	Education is provided in accordance with its service level standards, and performance targets in respect of education are achieved.
	Claims Administration Administer accurately and in a timely manner the processing of parliamentarians and their staff claims for travel resources.	Claims for travel expenses and allowances are processed in accordance with their service level standards, and performance targets in respect of claims processing are achieved.
	Reporting Increase transparency through the compilation of reports on parliamentarians work resources and the travel resources of their staff.	Performance targets for reporting on work and travel resources are achieved.
	Assurance & Audit Conduct assurance activities on parliamentarians work resources and the travel resources of their staff.	All parliamentarians' offices are the subject of at least one assurance activity in the annual reporting period.
Forward Estimates 2026-29	As per 2025-26	
Material changes to Program 1.1 resulting from 2025-26 Budget Measures: Nil		

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

No material difference exists between entity resourcing and the financial statements.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental

IPEA is budgeting for a break-even result for 2024-25 and across the forward estimates.

Expenses and revenue from government decrease in 2025-26 and beyond reflecting the effect of the Parliamentary Expenses Management System (PEMS) measure published in the 2017-18 Portfolio Additional Estimates Statements (PAES).

Administered

In the schedule of budgeted income and expenses, the administered supplier expenses reflect estimated work and travel expenses for current and former parliamentarians and MOP(S) staff.

3.2. Budgeted financial statements tables**Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	8,131	7,055	7,226	7,174	7,158
Suppliers	2,684	2,308	2,279	2,340	2,373
Total expenses	10,815	9,363	9,505	9,514	9,531
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Total own-source revenue	-	-	-	-	-
Gains					
Other	56	56	56	56	56
Total gains	56	56	56	56	56
Total own-source income	56	56	56	56	56
Net (cost of)/contribution by services	(10,759)	(9,307)	(9,449)	(9,458)	(9,475)
Revenue from Government	10,759	9,307	9,449	9,458	9,475
Surplus/(deficit) attributable to the Australian Government	-	-	-	-	-

Table continues on next page.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	-	-	-	-	-

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss)					
- as per statement of Comprehensive Income	-	-	-	-	-
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	50	50	50	50	50
Trade and other receivables	4,964	4,964	4,964	4,964	4,964
Total financial assets	5,014	5,014	5,014	5,014	5,014
Non-financial assets					
Other non-financial assets	95	95	95	95	95
Total non-financial assets	95	95	95	95	95
Total assets	5,109	5,109	5,109	5,109	5,109
LIABILITIES					
Payables					
Suppliers	50	50	50	50	50
Other payables	222	222	222	222	222
Total payables	272	272	272	272	272
Interest bearing liabilities					
Total interest bearing liabilities	-	-	-	-	-
Provisions					
Employee provisions	2,032	2,032	2,032	2,032	2,032
Total provisions	2,032	2,032	2,032	2,032	2,032
Total liabilities	2,304	2,304	2,304	2,304	2,304
Net assets	2,805	2,805	2,805	2,805	2,805
EQUITY*					
Parent entity interest					
Contributed equity	557	557	557	557	557
Retained surplus (accumulated deficit)	2,248	2,248	2,248	2,248	2,248
Total parent entity interest	2,805	2,805	2,805	2,805	2,805
Attributed to non-controlling interest					
Total non-controlling interest	-	-	-	-	-
Total equity	2,805	2,805	2,805	2,805	2,805

Prepared on Australian Accounting Standards basis.

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

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

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	2,248	-	557	2,805
Adjusted opening balance	2,248	-	557	2,805
Comprehensive income				
Total comprehensive income	-	-	-	-
Transactions with owners				
<i>Distributions to owners</i>				
<i>Contributions by owners</i>				
Sub-total transactions with owners	-	-	-	-
Transfers between equity components	2,248	-	557	2,805
Estimated closing balance as at 30 June 2026	2,248	-	557	2,805
Closing balance attributable to the Australian Government	2,248	-	557	2,805

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	10,759	9,307	9,449	9,458	9,475
Total cash received	10,759	9,307	9,449	9,458	9,475
Cash used					
Employees	8,131	7,055	7,226	7,174	7,158
Suppliers	2,628	2,252	2,223	2,284	2,317
Total cash used	10,759	9,307	9,449	9,458	9,475
Net cash from/(used by) operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Total cash received	-	-	-	-	-
Cash used					
Total cash used	-	-	-	-	-
Net cash from/(used by) investing activities	-	-	-	-	-
FINANCING ACTIVITIES					
Cash received					
Total cash received	-	-	-	-	-
Cash used					
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	-	-	-	-	-
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	50	50	50	50	50
Cash and cash equivalents at the end of the reporting period	50	50	50	50	50

Prepared on Australian Accounting Standards basis.

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

IPEA has no budgeted capital expenditure.

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

IPEA has no budgeted non-financial assets.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	1,995	1,995	1,995	1,995	1,995
Suppliers	80,442	81,672	83,431	85,028	86,942
Total expenses administered on behalf of Government	82,437	83,667	85,426	87,023	88,937
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
<i>Total taxation revenue</i>	-	-	-	-	-
Non-taxation revenue					
<i>Total non-taxation revenue</i>	-	-	-	-	-
Total own-source revenue administered on behalf of Government	-	-	-	-	-
Gains					
Total gains administered on behalf of Government	-	-	-	-	-
Total own-sourced income administered on behalf of Government	-	-	-	-	-
Net (cost of)/contribution by services	82,437	83,667	85,426	87,023	88,937
Surplus/(deficit) before income tax	(82,437)	(83,667)	(85,426)	(87,023)	(88,937)
Surplus/(deficit) after income tax	(82,437)	(83,667)	(85,426)	(87,023)	(88,937)
OTHER COMPREHENSIVE INCOME					
Items not subject of subsequent reclassification to net cost of services					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(82,437)	(83,667)	(85,426)	(87,023)	(88,937)

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	10	10	10	10	10
Trade and other receivables	327	327	327	327	327
Other financial assets	162	162	162	162	162
Total financial assets	499	499	499	499	499
Non-financial assets					
Total non-financial assets	-	-	-	-	-
Total assets administered on behalf of Government	499	499	499	499	499
LIABILITIES					
Payables					
Suppliers	5,419	5,419	5,419	5,419	5,419
Other payables	1,102	1,102	1,102	1,102	1,102
Total payables	6,521	6,521	6,521	6,521	6,521
Interest bearing liabilities					
Total interest bearing liabilities	-	-	-	-	-
Provisions					
Employee provisions	1,599	1,599	1,599	1,599	1,599
Total provisions	1,599	1,599	1,599	1,599	1,599
Total liabilities administered on behalf of Government	8,120	8,120	8,120	8,120	8,120
Net assets/(liabilities)	(7,621)	(7,621)	(7,621)	(7,621)	(7,621)

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
<i>Total cash received</i>	-	-	-	-	-
Cash used					
<i>Total cash used</i>	82,437	83,667	85,426	87,023	88,937
Net cash from/(used by) operating activities	(82,437)	(83,667)	(85,426)	(87,023)	(88,937)
INVESTING ACTIVITIES					
Cash received					
<i>Total cash received</i>	-	-	-	-	-
Cash used					
<i>Total cash used</i>	-	-	-	-	-
Net cash from/(used by) investing activities	-	-	-	-	-
FINANCING ACTIVITIES					
Cash received					
<i>Total cash received</i>	-	-	-	-	-
Cash used					
<i>Total cash used</i>	-	-	-	-	-
Net cash from/(used by) financing activities	-	-	-	-	-
Net increase/(decrease) in cash held	(82,437)	(83,667)	(85,426)	(87,023)	(88,937)
Cash and cash equivalents at beginning of reporting period	10	10	10	10	10
Cash from Official Public Account for: - Appropriations	82,437	83,667	85,426	87,023	88,937
<i>Total cash from Official Public Account</i>	82,437	83,667	85,426	87,023	88,937
Cash and cash equivalents at end of reporting period	10	10	10	10	10

Prepared on Australian Accounting Standards basis.

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

IPEA has no budgeted capital administered on behalf of the Government.

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

IPEA has no budgeted non-financial assets administered on behalf of the Government.

