

Parliamentary Workplace Support Service

**Entity resources and planned
performance**

Parliamentary Workplace Support Service

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Parliamentary Workplace Support Service

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Parliamentary Workplace Support Service (PWSS) was established as an independent statutory agency on 1 October 2023 through the *Parliamentary Workplace Support Service Act 2023*.

The purpose of the PWSS is to provide an end-to-end Human Resource service for parliamentarians and their staff, and a support service for all who work in Commonwealth Parliamentary Workplaces (CPWs).

The following strategic priorities outline the areas of focus for the PWSS during 2025-26:

- Supporting parliamentarians and their staff through the transition from the 47th to the 48th Parliament.
- Establishing the PWSS Consultative Committee.
- Publishing the first report on indicators of cultural change.
- Commencing the review of the PWSS following its first year of operation.
- Continuing to establish the Independent Parliamentary Standards Commission (IPSC).

Through the ongoing building and broadening of positive stakeholder relationships across CPWs the PWSS will continue to cement its role as trusted advisors to all CPW participants.

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: Parliamentary Workplace Support Service 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	9,085	9,085
Departmental appropriation (b)	18,399	17,369
Departmental capital budget (c)	102	103
Total departmental annual appropriations	<u>27,586</u>	<u>26,557</u>
Total departmental resourcing	27,586	26,557
Administered		
Annual appropriations - ordinary annual services (a)		
Outcome 1 (d)	6,618	9,170
Total administered annual appropriations	<u>6,618</u>	<u>9,170</u>
Total administered resourcing	6,618	9,170
Total resourcing for Parliamentary Workplace Support Service	34,204	35,727
	<u>2024-25</u>	<u>2025-26</u>
Average staffing level (number)	59	67

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

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

- a) Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025–2026.
- b) Excludes departmental capital budget (DCB).
- c) Departmental Capital budgets are not separately identified in Appropriation Bill (No. 1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.
- d) The Parliamentary Workplace Support Service has received a total of \$11.3m across the forward estimates, through a transfer from the Department of Finance.

1.3 Budget measures

Budget measures in Part 1 relating to entity Parliamentary Workplace Support Services 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 payment		-	-	-	-	(328)
Total		-	-	-	-	(328)
Total payment measures						
Departmental		-	-	-	-	(328)
Total		-	-	-	-	(328)

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 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 PWSS can be found at: [Corporate plan PWSS Aug2024 1.pdf](#)

The most recent annual performance statement can be found at: [PWSS Annual Report 2023-24.pdf](#).

2.1 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 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

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.					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Parliamentary Workplace Support Service					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	82	9,170	9,495	11,094	9,980
Other services (Appropriation Bill (No. 2) and Supply Bill (No. 2))	6,536	-	-	-	-
Administered total	6,618	9,170	9,495	11,094	9,980
Departmental expenses					
Departmental appropriation	14,606	14,987	16,023	16,016	16,024
Departmental total	14,606	14,987	16,023	16,016	16,024
Total expenses for program 1.1	21,224	24,157	25,518	27,110	26,004
Program 1.2: Independent Parliamentary Standards Commission					
Departmental expenses					
Departmental appropriation	3,793	2,382	2,410	2,527	2,527
Departmental total	3,793	2,382	2,410	2,527	2,527
Total expenses for program 1.2	3,793	2,382	2,410	2,527	2,527
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	82	9,170	9,495	11,094	9,980
Other services (Appropriation Bill (No. 2) and Supply Bill (No. 2))	6,536	-	-	-	-
Administered total	6,618	9,170	9,495	11,094	9,980
Departmental expenses					
Departmental appropriation	18,399	17,369	18,433	18,543	18,551
Departmental total	18,399	17,369	18,433	18,543	18,551
Total expenses for Outcome 1	25,017	26,539	27,928	29,637	28,531
	2024-25	2025-26			
Average staffing level (number)	59	67			

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.1 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 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.		
Key activities (a)	The key activities of the PWSS are: <ul style="list-style-type: none"> Deliver a Human Resource service for parliamentarians and their staff, and a support service for all who work in Commonwealth Parliamentary Workplaces. 	
Year	Performance measures (b)	Expected performance results
Current Year 2024–25	Delivery of Parliamentary Workplace Resources Review	Report to be provided to the Prime Minister and Special Minister of State
	Number of recommendations from the Set the Standard Report the PWSS is responsible for have been implemented relevant to the PWSS	70% completed – measured through percentage of completion for each recommendation and aggregated for overall implementation
	Ensure service delivery is targeted, useful and meets client's needs.	70% satisfaction per stakeholder satisfaction survey
	All staff complete a conflict-of-interest declaration prior to an offer of employment	100%
Year	Performance measures (c)	Planned performance results
Budget Year 2025–26	Percentage of clients that are satisfied with PWSS services.	First data to be collected in 2025-26 FY to establish baseline.
Forward Estimates 2026–29	As per 2025–26	Increase satisfaction by 5% above baseline by the 2028-29 FY.
Material changes to Programs resulting from 2025–26 Budget Measures: Nil		

- a) Refers to updated key activities that will be reflected in the 2025–26 corporate plan.
- b) Performance information has materially changed due to revisions in legislation and developing of the agencies processes and practices. Additional details will be outlined in the 2025–26 corporate plan.
- c) The PWSS will continue to undertake an assessment and assurance of non-financial performance measures, and additional or amended performance measures will developed and reported through future Portfolio Budget Statement and Corporate Plan as the operations of the entity mature.

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 Explanatory notes and analysis of budgeted financial statements

Comprehensive income statement - Departmental

Total expenses have increased since Budget 2024-25 due to the final transfers from the Australian Public Service Commission with total expenses now forecast to be \$17.4 million. PWSS are anticipating a balanced budget position.

Balance sheet - Departmental

PWSS are anticipating net assets at 30 June 2026 of \$9.9 million.

Schedule of budgeted income and expenses - Administered

PWSS have had an increase in administered supplier's expenses in 2025-26 and forward estimates following a transfer from Department of Finance, with expenses of \$9.2 million now budgeted for 2025-26.

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	5,854	8,837	9,662	9,946	11,025
Suppliers	12,545	8,532	8,771	8,597	7,526
Total expenses	18,399	17,369	18,433	18,543	18,551
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Total own-source revenue	-	-	-	-	-
Gains					
Total gains	-	-	-	-	-
Total own-source income	-	-	-	-	-
Net (cost of)/contribution by services	(18,399)	(17,369)	(18,433)	(18,543)	(18,551)
Revenue from Government	18,399	17,369	18,433	18,543	18,551
Surplus/(deficit) attributable to the Australian Government	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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	2	2	2	2	2
Trade and other receivables	10,534	10,534	10,534	10,534	10,534
Total financial assets	10,536	10,536	10,536	10,536	10,536
Non-financial assets					
Property, plant and equipment	102	205	310	419	531
Other non-financial assets	2,936	2,936	2,936	2,936	2,936
Total non-financial assets	3,038	3,141	3,246	3,355	3,467
Total assets	13,574	13,677	13,782	13,891	14,003
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
Provisions					
Employee provisions	1,338	1,338	1,338	1,338	1,338
Total provisions	1,338	1,338	1,338	1,338	1,338
Total liabilities	3,803	3,803	3,803	3,803	3,803
Net assets	9,771	9,874	9,979	10,088	10,200
EQUITY*					
Parent entity interest					
Contributed equity	3,537	3,640	3,745	3,854	3,966
Retained surplus (accumulated deficit)	6,234	6,234	6,234	6,234	6,234
Total parent entity interest	9,771	9,874	9,979	10,088	10,200
Total non-controlling interest	-	-	-	-	-
Total equity	9,771	9,874	9,979	10,088	10,200

Prepared on Australian Accounting Standards basis.

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

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

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	6,234	-	3,537	9,771
Adjusted opening balance	6,234	-	3,537	9,771
Comprehensive income				
Total comprehensive income	-	-	-	-
Transactions with owners				
Distributions to owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	103	103
Sub-total transactions with owners	-	-	103	103
Estimated closing balance as at 30 June 2026	6,234	-	3,640	9,874
Closing balance attributable to the Australian Government	6,234	-	3,640	9,874

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	17,204	17,369	18,433	18,543	18,551
Total cash received	17,204	17,369	18,433	18,543	18,551
Cash used					
Employees	4,659	8,837	9,662	9,946	11,025
Suppliers	12,545	8,532	8,771	8,597	7,526
Total cash used	17,204	17,369	18,433	18,543	18,551
Net cash from/(used by) operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	102	103	105	109	112
Total cash used	102	103	105	109	112
Net cash from/(used by) investing activities	(102)	(103)	(105)	(109)	(112)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	102	103	105	109	112
Total cash received	102	103	105	109	112
Cash used					
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	102	103	105	109	112
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	2	2	2	2	2
Cash and cash equivalents at the end of the reporting period	2	2	2	2	2

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	102	103	105	109	112
Total new capital appropriations	102	103	105	109	112
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	102	103	105	109	112
Total items	102	103	105	109	112
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	102	103	105	109	112
TOTAL	102	103	105	109	112
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total cash used to acquire assets	102	103	105	109	112

Prepared on Australian Accounting Standards basis.

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

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

	Other property, plant and equipment \$'000	Total \$'000
As at 1 July 2025		
Gross book value	102	102
Opening net book balance	102	102
Capital asset additions		
Estimated expenditure on new or replacement assets		
By purchase - appropriation ordinary annual services (a)	103	103
Total additions	103	103
Other movements		
Total other movements	-	-
As at 30 June 2026		
Gross book value	205	205
Closing net book balance	205	205

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025-2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	2,221	2,189	2,237	2,293	2,381
Suppliers	4,397	6,981	7,258	8,801	7,599
Total expenses administered on behalf of Government	6,618	9,170	9,495	11,094	9,980
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	6,618	9,170	9,495	11,094	9,980
Surplus/(deficit) before income tax	6,618	9,170	9,495	11,094	9,980
Surplus/(deficit) after income tax	6,618	9,170	9,495	11,094	9,980
OTHER COMPREHENSIVE INCOME					
Items not subject of subsequent reclassification to net cost of services					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(6,618)	(9,170)	(9,495)	(11,094)	(9,980)

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	14	14	14	14	14
Total financial assets	14	14	14	14	14
Non-financial assets					
Total non-financial assets	-	-	-	-	-
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
Interest bearing liabilities					
Total interest bearing liabilities	-	-	-	-	-
Provisions					
Total provisions	-	-	-	-	-
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 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash used					
Suppliers	4,397	6,981	7,258	8,801	7,599
Employees	2,221	2,189	2,237	2,293	2,381
Total cash used	6,618	9,170	9,495	11,094	9,980
Net cash from/(used by) operating activities	(6,618)	(9,170)	(9,495)	(11,094)	(9,980)
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	(6,618)	(9,170)	(9,495)	(11,094)	(9,980)
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:					
- Appropriations	6,618	9,170	9,495	11,094	9,980
Total cash from Official Public Account	6,618	9,170	9,495	11,094	9,980
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

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

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

