

PORTFOLIO BUDGET STATEMENTS 2026–27  
BUDGET RELATED PAPER NO. 1.8

**FOREIGN AFFAIRS AND TRADE PORTFOLIO**

Budget Initiatives and Explanations of Appropriations  
Specified by Outcomes and Programs by Entity

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Minister for Foreign Affairs

**SENATOR THE HON DON FARRELL**  
Minister for Trade and Tourism  
Special Minister of State

**THE HON PAT CONROY MP**  
Minister for Defence Industry  
Minister for Pacific Island Affairs

**THE HON DR ANNE ALY MP**  
Minister for Small Business  
Minister for International Development  
Minister for Multicultural Affairs

President of the Senate  
Australian Senate  
Parliament House  
CANBERRA ACT 2600

Speaker  
House of Representatives  
Parliament House  
CANBERRA ACT 2600

Dear President

Dear Mr Speaker

We hereby submit the Portfolio Budget Statements in support of the 2026–27 Budget for the *Foreign Affairs and Trade* portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the outcomes for the portfolio.

We present these statements to provide accountability to the Parliament and, through it, the public.

Yours sincerely

Handwritten signature of Penny Wong in blue ink.

**PENNY WONG**

Handwritten signature of Don Farrell in blue ink.

**DON FARRELL**

Handwritten signature of Pat Conroy in blue ink.

**PAT CONROY**

Handwritten signature of Anne Aly in blue ink.

**ANNE ALY**

Parliament House, Canberra ACT 2600, Australia

## **Abbreviations and conventions**

The following notation may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million
\$b	\$ billion

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

## **Enquiries**

Should you have any enquiries regarding this publication please contact the Chief Financial Officer, Department of Foreign Affairs and Trade on (02) 6261 1111.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Statements) can be located on the Australian Government Budget website at: [www.budget.gov.au](http://www.budget.gov.au).

**User guide  
to the  
Portfolio Budget Statements**



## User guide

The purpose of the *2026–27 Portfolio Budget Statements* (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2026–2027 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2026–2027 for the parliamentary departments) and related Supply Bills where they exist applicable to the 2026–27 Budget. In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be ‘relevant documents’ to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

The PB Statements provide information, explanation and justification to enable Parliament to understand the purpose of each outcome proposed in the Bills.

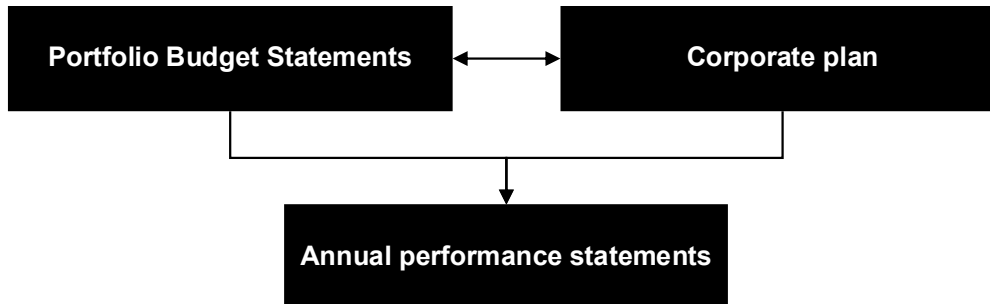
As required under section 12 of the *Charter of Budget Honesty Act 1998*, only entities within the general government sector are included as part of the Commonwealth general government sector fiscal estimates and produce PB Statements where they receive funding (either directly or via portfolio departments) through the annual appropriation acts.

## The Commonwealth performance framework

The following diagram outlines the key components of the Commonwealth performance framework. The diagram identifies the content of each of the publications and the relationship between them. Links to the publications for each entity within the portfolio can be found in the introduction to Section 2: Outcomes and planned performance.

## Commonwealth performance framework

Key components of relevant publications



### Portfolio Budget Statements

(typically in May) Portfolio based

Supports Annual Appropriations. Informs senators and members of parliament of the proposed allocations of other resources to government outcomes and programs.

Provides links to relevant programs undertaken by other Commonwealth entities.

Provides high-level performance information for current, ongoing programs.

Provides detailed performance information for proposed new budget measures that require a new program or significantly change an existing program.

Links to the corporate plan through reporting key activities.

### Corporate plan

(by 31 August) Entity based

Primary planning document of a Commonwealth entity.

Sets out the purposes of the entity and the key activities it will undertake to achieve its purposes, over a minimum 4-year period.

Describes the environment in which the entity operates, the capability it requires to undertake its key activities, its risk oversight and management systems including key risks and how those are managed, and how it will cooperate with others, including any subsidiaries, to achieve its purposes.

Explains how the entity's performance will be measured and assessed.

### Annual performance statements

(October in the following year) Entity based

Included in the Commonwealth entity's annual report.

Reports on the actual performance results for the reporting year as set out in the corporate plan and Portfolio Budget Statements.

Provides an analysis of the factors that may have contributed to the entity's performance results.

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# **Portfolio overview**



# Foreign Affairs and Trade Portfolio overview

## Minister(s) and portfolio responsibilities

The Foreign Affairs and Trade portfolio has 6 ministers:

- Senator the Hon Penny Wong, Minister for Foreign Affairs
- Senator the Hon Don Farrell, Minister for Trade and Tourism, Special Minister of State
- The Hon Pat Conroy MP, Minister for Pacific Island Affairs, Minister for Defence Industry
- The Hon Dr Anne Aly MP, Minister for International Development, Minister for Small Business, Minister for Multicultural Affairs
- The Hon Matt Thistlethwaite MP, Assistant Minister for Foreign Affairs and Trade, Assistant Minister for Immigration
- Senator the Hon Nita Green, Assistant Minister for Pacific Island Affairs, Assistant Minister for Tourism, Assistant Minister for Northern Australia

The portfolio consists of the Department of Foreign Affairs and Trade (DFAT, ‘the department’), the Australian Trade and Investment Commission (Austrade), the Australian Centre for International Agricultural Research (ACIAR), the Australian Secret Intelligence Service (ASIS), Tourism Australia and Export Finance Australia (EFA).

### Department of Foreign Affairs and Trade (DFAT)

DFAT promotes and protects Australia’s interests overseas in support of our security and prosperity. To achieve this purpose, DFAT maintains a global diplomatic presence, shapes international strategic policy, strengthens economic engagement and provides development and humanitarian assistance. DFAT works with international partners to tackle global challenges, expand trade and investment opportunities, uphold international rules, support regional stability and assist Australians overseas. To protect the welfare of Australians abroad, DFAT delivers travel advice, consular and passport services. As the Australian Government’s lead for overseas engagement, DFAT coordinates whole-of-government efforts across an international network of 114 DFAT-managed posts, to ensure a secure Australian Government presence and a stronger, safer and more prosperous Australia.

### **Australian Trade and Investment Commission (Austrade)**

Austrade’s purpose is to deliver quality trade and investment services to businesses and policy advice to government to support the growth of Australia’s prosperity, including leading on national tourism policy. To achieve this purpose, Austrade: supports Australian businesses to establish, expand and diversify international markets through trade advice, connections and support; proactively targets and attracts inwards foreign investment and outward investment, including via the Southeast Asia Investment Deal Teams; contributes to, and informs, the strategic direction of Australia’s trade and investment, including through supporting the building of national capability, partnering with industry and sharing market insights; conducts global marketing and promotion to create awareness of Australia’s nation brand, generate demand for Australian products and support the conversion of leads for trade and investment; leads national visitor economy policy development and implementation, supported by the publication of official tourism statistics through Tourism Research Australia; and helps Australians overseas through the delivery of effective consular services, efficient passport services and practical contingency planning in 11 designated locations overseas.

Austrade also administers the legislated Export Market Development Grants program to assist Australian businesses promote and diversify their exports.

### **Australian Secret Intelligence Service (ASIS)**

Through ASIS, the portfolio will continue to enhance the Government’s understanding of the overseas environment affecting Australia’s vital interests and take appropriate action, consistent with applicable legislation, to protect identified interests.

### **Australian Centre for International Agricultural Research (ACIAR)**

ACIAR supports Australia’s national interests by investing in collaborative international research and capacity development partnerships to contribute to reducing poverty and improving the livelihoods of many in the Indo-Pacific and Africa through more productive and sustainable agriculture and natural resources systems. To achieve this, ACIAR partners bilaterally and multilaterally with governments and institutions to: improve food security and reduce poverty among smallholder farmers and rural communities; manage natural resources and produce food more sustainably adapting to climate variability and mitigating climate change; enhance human nutrition and reduce risks to human health; improve gender equity and empowerment of women and girls; foster more inclusive agrifood and forestry value chains and build scientific and policy capability within our partner countries.

### **Tourism Australia**

Tourism Australia is Australia’s national tourism marketing organisation. It works to promote Australia internationally as a compelling tourism destination for leisure and business events travel. Through its marketing to global consumers in key markets and industry support activities, Tourism Australia seeks to grow demand and foster a competitive and sustainable Australian tourism industry.

**Export Finance Australia (EFA)**

EFA (legally constituted as the Export Finance and Insurance Corporation) is Australia's export credit agency. EFA provides commercial finance for Australian export trade and overseas infrastructure development that delivers benefits to Australia. From small and medium sized enterprises (SMEs) to large corporates, foreign governments and infrastructure projects, EFA helps Australian businesses take on the world. In doing so, EFA finance supports Australia's economic security and regional resilience. EFA works closely with banks and other financial institutions to encourage and catalyse private market financing, and partners with DFAT and Austrade in the delivery of these services.

EFA administers the Australian Government's National Interest Account (NIA), which currently includes the Southeast Asia Investment Financing Facility, the Critical Minerals Facility, the Defence Export Facility, the Fuel and Fertiliser Security Facility and lending for the Australian Infrastructure Financing Facility for the Pacific. As part of the Australian Government's Future Made in Australia agenda, EFA can also finance major domestic projects, aligned with the National Interest Framework, on the NIA. EFA also provides support to other Commonwealth entities, including Housing Australia and the Northern Australia Infrastructure Facility.

For information on resourcing across the portfolio, please refer to Part 1: Agency Financial Resourcing in the *Budget Paper No. 4: Agency Resourcing*.

**Figure 1: Foreign Affairs and Trade portfolio structure and outcomes**

<b>Minister for Foreign Affairs</b> Senator the Hon Penny Wong	
<b>Minister for Trade and Tourism</b> <b>Special Minister of State</b> Senator the Hon Don Farrell	
<b>Minister for Pacific Island Affairs</b> <b>Minister for Defence Industry</b> The Hon Pat Conroy MP	
<b>Minister for International Development</b> <b>Minister for Small Business</b> <b>Minister for Multicultural Affairs</b> The Hon Dr Anne Aly MP	
<b>Assistant Minister for Foreign Affairs and Trade</b> <b>Assistant Minister for Immigration</b> The Hon Matt Thistlethwaite MP	<b>Assistant Minister for Pacific Island Affairs</b> <b>Assistant Minister for Tourism</b> <b>Assistant Minister for Northern Australia</b> Senator the Hon Nita Green
<b>Department of Foreign Affairs and Trade</b> <b>Secretary, Ms Jan Adams AO PSM</b>	
Outcome 1: The advancement of Australia's international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities.	
Outcome 2: The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas.	
Outcome 3: A secure Australian Government presence overseas through the provision of security services and information and communications technology infrastructure, and the management of the Commonwealth's overseas property estate.	
<b>Australian Trade and Investment Commission</b> <b>Chief Executive Officer, Dr Paul Grimes PSM</b>	
Outcome 1: To contribute to Australia's economic prosperity by supporting Australian exporters to expand internationally, attracting productive international investment, and growing the visitor economy.	
Outcome 2: The protection and welfare of Australians abroad through timely and responsive consular and passport services in specific locations overseas.	
<b>Australian Centre for International Agricultural Research</b> <b>Acting Chief Executive Officer,</b> <b>Dr Nicholas Austin</b>	<b>Australian Secret Intelligence Service</b> <b>Director-General, Ms Kerri Hartland</b>
Outcome 1: To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia, through international agricultural research and training partnerships.	Outcome 1: Enhanced understanding for the Government of the overseas environment affecting Australia's interests through the provision of covert intelligence services about the capabilities, intentions or activities of people or organisations outside Australia.
<b>Tourism Australia</b> <b>Chair, Ms Penny Fowler AM</b> <b>Managing Director, Mr Robin Mack</b>	<b>Export Finance Australia</b> <b>Chair, Ms Debra Hazelton</b> <b>Managing Director and CEO,</b> <b>Mr John Hopkins</b>
Outcome 1: Grow demand and foster a competitive and sustainable Australian tourism industry through partnership marketing to targeted global consumers in key markets.	Purpose: To support Australian export trade and overseas investment and infrastructure development that delivers benefits to Australia.

## Entity resources and planned performance

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**Department of Foreign Affairs  
and Trade**

**Entity resources and planned  
performance**



# Department of Foreign Affairs and Trade

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# Department of Foreign Affairs and Trade

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The purpose of the Department of Foreign Affairs and Trade is to make Australia stronger, safer and more prosperous, to provide timely and responsive consular and passport services, and to ensure a secure Australian Government presence overseas. The department does this by focusing on our region, where our interests are most at stake; investing not only in traditional but also in more diverse relationships; and supporting the rules and norms that protect us all.

In an increasingly complex, unstable and unpredictable world, the department will continue to prioritise our region, relationships, rules and resilience, focusing on the Indo-Pacific and building common ground with other countries. The department will continue to invest in diverse and emerging partnerships, especially in our region, at the same time as engaging with traditional partners like the United Kingdom and the United States of America.

What Australia does abroad reinforces – and is reinforced by – who we are and what we do at home. The department will continue to bolster Australia’s economic resilience by supporting open trading relationships and the continued flow of essential goods.

As we seek to maintain peace in our region, our nation's front line is diplomacy. By combining all arms of our national power – including economic, strategic, diplomatic, development and military – we can advance our interests and values, and deter any potential adversary. The department leads this work overseas on behalf of the Australian Government.

The department will be active and ambitious in leading whole-of-government efforts to shape a region where no country dominates, and no country is dominated. Our foreign policy is grounded in the principle that we cannot leave our future to the great powers to decide. We will keep working harder in existing and new coalitions, in our region and beyond, to pursue an amplified middle power diplomacy.

The Indo-Pacific remains central to our efforts. The department works closely across government, leveraging all arms of statecraft, to contribute to a favourable strategic balance in our region. This includes strengthening key diplomatic relationships through bilateral and multilateral mechanisms, finding ways to coordinate, diversify and deepen our partnerships, projecting and fostering effective narratives about Australia, and reinforcing the centrality of regional institutions.

We will bolster economic security and resilience at home and across the region by diversifying our trade and economy, creating new opportunities for Australian importers and exporters, encouraging increased investment in Australia, negotiating deeper economic security partnerships, strengthening supply chain resilience and reinforcing connections with key domestic priorities. To shield Australia against supply chain disruptions, we will lead efforts to strengthen and diversify critical supply chains and support the Australian Government's actions to secure fuel and other strategic materials, such as fertiliser, including the use of export financing.

We are advancing an ambitious suite of new agreements that build alignment and strengthen our connections with Southeast Asian and Pacific partners. These include the historic Australia-Indonesia Treaty on Common Security (the Jakarta Treaty 2026), the Puk Puk Treaty with Papua New Guinea, and the Parseria Joint Declaration with Timor-Leste.

Keeping Australians safe is the Australian Government's top priority, and the department will continue to provide passport and consular assistance and crisis support internationally. There are more than one million Australians overseas at any time, and the department leads and coordinates efforts to help Australians in trouble overseas. In 2024–25, the department managed 26,266 cases of consular and crisis assistance and responded to 61,534 calls to the Consular Emergency Centre. The department supports around 1,500 consular cases at any one time.

In early 2026, the department led efforts to support Australians impacted by the Middle East regional conflict. In a more unpredictable world, our ability to prepare for, and respond to, crises remains essential. We will continue to strengthen crisis preparedness across the overseas network, ensuring rapid, coordinated responses and assistance.

The multilateral system that has served Australia's national security, economy and global stability, is facing significant disruption. For years there has been a global trend away from rules and towards the exercise of power. Australia will prosecute our interests by advocating for strong rules and norms and championing reform. We will prioritise those parts of the system that Australia and our region rely on most. We will promote international cooperation on challenges we can only solve globally, while working to uphold international law and human rights, boost trade and investment opportunities, champion gender equality, protect civilians, provide humanitarian assistance and continue our leadership on the protection of humanitarian personnel.

Australia will continue to grow our international development program, which remains central to our interests. At the same time, traditional development partners have dramatically reduced official development assistance to our region. Developing countries in our region are also being impacted by the energy disruptions associated with the conflict in the Middle East. These circumstances demand further reprioritisation of Australia's funding to the Indo-Pacific and a reduction to some multilateral programs. Australia will continue to contribute to a more equitable and resilient future for our region, because our nations and people all benefit from the peace, stability and security we build together. Our international development program will continue to prioritise the Indo-Pacific, which receives more than three-quarters of Australia's development assistance.

As a trading nation, Australia benefits greatly from a stable and open global trading system that has underpinned security and prosperity for decades – including through the World Trade Organization. Australia led in building the two largest regional deals – the Regional Comprehensive Economic Partnership (RCEP), and the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP). The department will continue to drive its broad trade agenda, knowing that Australia's national interest lies in being at every table where economic integration in Asia is being progressed.

Australia has secured a landmark new free trade agreement with the European Union that will bring economy-wide benefits to Australia, and substantially concluded negotiations on the Protocol on Economic Resilience and Essential Supplies to the Singapore-Australia Free Trade Agreement (SAFTA).

Australia will play an ambitious and constructive role in climate change and the clean energy transition, including enhanced collaboration in the green economy and through our partnership with the Pacific and the 31st Conference of the Parties to the United Nations Framework Convention on Climate Change (COP31). The department will strengthen its commitment to backing Pacific-led climate-resilient infrastructure solutions by investing a further \$550.0 million for the Australian Infrastructure Financing Facility for the Pacific.

The department will also continue to use all elements of Australia's national power, including sport, culture and First Nations diplomacy, to strengthen our relationships across the region. Australia's First Nations engagement has enabled genuine dialogue on shared regional challenges, including how knowledge, culture and mutual understanding are a force for practical change, and is also opening new doors for First Nations businesses and organisations.

The department's overseas network spans 114 overseas posts and consulates in 85 countries of resident accreditation around the world. This presence enables us to promote Australia's interests in peace, security, trade, investment and other areas of cooperation. The department will continue to deliver an overseas property estate that is effectively managed, safe and secure.

Over 2026–27, the department will focus on the following in our region:

- actively building a more secure, peaceful and prosperous region, where no country dominates, and no country is dominated
- engaging international partners to ensure the flow of critical supplies and working with relevant sectors to boost Australia's economic security and manage the impact of supply shocks
- working to ensure Australia remains a partner of choice in the Pacific, by addressing the Pacific's highest priorities, including climate change, economic development and transnational crime, in bilateral partnerships and regional fora

- deepening engagement and fostering alignment with the countries of Southeast Asia and ASEAN, including through continued implementation of *Invested: Australia's Southeast Asia Economic Strategy to 2040*
- contributing to the rebuilding of Australia's Asia capability, including by strengthening the New Colombo Plan and reinforcing its emphasis on learning the languages of our region
- leading design and delivery of Australia's international development program and ensuring it is effective, efficient and responsive to partner needs and supports Australia's national interests.

The department will continue to strengthen relationships by:

- harnessing our relationship with the United States of America, our principal ally and strategic partner, integral to our security objectives and vital for economic growth
- continuing to build stable ties with China, cooperating where we can, disagreeing where we must while engaging in our national interests
- enhancing our cooperation with India, including by deepening our alignment on regional activities, lifting economic engagement and supporting increased defence exercises and maritime domain awareness activities
- elevating our Special Strategic Partnership with Japan and the modernisation of our substantial trade, investment, defence and security links
- deepening our economic and strategic relationship with the Republic of Korea
- deepening our relationships in the North East Indian Ocean to contribute to the region's strategic balance, and advancing a sustainable and secure Indian Ocean to build capacity to preserve and protect the maritime domain
- strengthening economic, research, development and security ties with key European partners, including through implementing the outcomes of European Union Commission President Ursula von der Leyen's historic visit
- driving efforts through the Quad partnership with India, Japan and the United States of America – three important Indo-Pacific countries – to promote regional peace, stability and development.

The department will strengthen rules and institutions by:

- reiterating our support for the United Nations and advocating within multilateral institutions and international organisations to reflect Australian interests and values
- affirming the role of the World Trade Organization in ensuring free and fair trade through actively supporting its reform

- continuing to deepen our trading relationships with partners, in compliance with the rules set out in our broad network of trade agreements
- meeting Australia’s treaty obligations under Australia’s Comprehensive Safeguards Agreement and Additional Protocol with the International Atomic Energy Agency
- developing further initiatives to prevent conflict and build strategic trust, and support the United Nations Convention on the Law of the Sea (UNCLOS), including working closely with regional partners to uphold international law in the South China Sea
- respecting the independence of the institutions that uphold international law, including the International Court of Justice and the International Criminal Court
- championing efforts that safeguard international humanitarian law and the protection of humanitarian personnel
- regulating Australia’s sanctions laws and the Foreign Arrangements Scheme
- continuing to implement the AUKUS Security Partnership, which will lift the submarine industrial bases and undersea capabilities of Australia, the United States of America and the United Kingdom, promote a stable Indo-Pacific and deter potential threats to Australia and the region.

In addition, the department will continue to focus on:

- working with international partners to advocate for regional peace and security in the Middle East, while addressing humanitarian needs, and pressing for adherence to international law
- opening market diversification opportunities, boosting our trade architecture and supporting a rules-based global trading system to enable Australian businesses to realise existing and emerging opportunities
- supporting Australian citizens travelling or living overseas with timely travel advice, responsive consular services and efficient passport processing, including during times of crisis
- providing appropriate protection to Australian Government staff, information and assets overseas.

Further information about the department’s operating environment, key activities, and how it measures performance, will be detailed in the Corporate Plan 2026–27.

## 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' 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: Department of Foreign Affairs and Trade resource statement – Budget estimates for 2026–27 as at Budget May 2026**

	2025-26 <i>Estimated actual</i> \$'000	2026-27 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	390,000	360,000
Departmental appropriation (c)	2,287,708	2,346,196
s74 External Revenue (d)	172,610	173,011
Departmental capital budget (e)	131,445	110,175
Prior year DCB appropriations available (e)	125	-
Annual appropriations - other services - non-operating (f)		
Equity injection (g)	146,690	145,674
Total departmental annual appropriations	3,128,578	3,135,056
Special accounts (h)		
Opening balance	524,877	458,200
Appropriation receipts (i)	88,494	89,379
Appropriation receipts from other entities (j)	40,098	40,499
Total special accounts	653,469	588,078
<i>less departmental appropriations drawn from annual appropriations and credited to special accounts</i>	88,494	89,379
<b>Total departmental resourcing</b>	<b>3,693,553</b>	<b>3,633,755</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)		
Outcome 1 (k)	5,015,577	6,062,831
Outcome 2	750	300
Payments to corporate entities (l)	150,914	140,839
Annual appropriations - other services - non-operating (f)		
Administered assets and liabilities	36,500	8,300
Total administered annual appropriations	5,203,741	6,212,270
Total administered special appropriations	445,296	390,139
<i>less payments to corporate entities from annual appropriations</i>	150,914	140,839
<b>Total administered resourcing</b>	<b>5,498,123</b>	<b>6,461,570</b>
<b>Total resourcing for DFAT</b>	<b>9,191,676</b>	<b>10,095,325</b>
	2025-26	2026-27
<b>Average staffing level (number)</b>	7,010	6,990

Table continued on the next page.

**Table 1.1: Department of Foreign Affairs and Trade resource statement – Budget estimates for 2026–27 as at Budget May 2026 (continued)**

**Third party payments from and on behalf of other entities**

	2025-26 <i>Estimated actual</i> \$'000	2026-27 Estimate \$'000
Receipts received from other entities for the provision of services (disclosed above in s74 External Revenue section above)	172,610	173,011
Payments made to corporate entities within the Portfolio Tourism Australia (annual appropriation)	150,914	140,839

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) 2026–2027.*
- b) Excludes \$76.5 million subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- c) Excludes departmental capital budget (DCB).
- d) Estimated External Revenue receipts under section 74 of the PGPA Act.
- e) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- f) *Appropriation Bill (No. 2) 2026–2027.*
- g) Excludes \$199.2 million subject to administrative quarantine by Finance or withheld under section 51 of the PGPA Act.
- h) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM). For further information on special accounts, please refer to the *Budget Paper No. 4 – Agency Resourcing*. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- i) Amounts credited to the special account from the Department of Foreign Affairs and Trade's annual appropriations.
- j) Amounts credited to the special account from another entity's annual appropriations.
- k) Excludes \$298.3 million subject to administrative quarantine by Finance or withheld under section 51 of the PGPA Act.
- l) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

### 1.3 Budget measures

Budget measures in Part 1 relating to the Department of Foreign Affairs and Trade are detailed in the Budget Paper No. 2 and are summarised below.

**Table 1.2: Entity 2026–27 Budget measures**

**Part 1: Measures announced since the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO)**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
<b>Payment measures</b>						
Attorney-General's Portfolio – additional resourcing (a)	1.1					
Departmental payment		-	nfp	nfp	nfp	nfp
<b>Total</b>		-	<b>nfp</b>	<b>nfp</b>	<b>nfp</b>	<b>nfp</b>
Boosting Australia's Partnership with India (b)	1.1					
Administered payment		-	4,000	4,400	6,100	6,500
Departmental payment		-	712	674	682	709
<b>Total</b>		-	<b>4,712</b>	<b>5,074</b>	<b>6,782</b>	<b>7,209</b>
Continuing Investment in Australia's Critical Minerals (c)	1.1					
Departmental payment		-	1,537	1,552	-	-
<b>Total</b>		-	<b>1,537</b>	<b>1,552</b>	-	-
Enhancing Pacific Engagement (d)	1.1, 1.2					
Administered payment		-	-	-	-	-
Departmental payment		-	-	-	-	-
<b>Total</b>		-	-	-	-	-
Implementing the Australia-Indonesia Treaty on Common Security (the Jakarta Treaty 2026) (e)	1.1, 1.2, 1.6					
Administered payment		-	3,680	3,680	3,730	3,497
Departmental payment		-	784	1,265	782	793
<b>Total</b>		-	<b>4,464</b>	<b>4,945</b>	<b>4,512</b>	<b>4,290</b>
Maintaining Support for an Effective Foreign Service (f) (g)	1.1, 2.1					
Administered payment		(3,721)	100	100	100	100
Departmental payment		-	24,418	14,862	15,943	15,259
<b>Total</b>		<b>(3,721)</b>	<b>24,518</b>	<b>14,962</b>	<b>16,043</b>	<b>15,359</b>
Nuclear-Powered Submarine Program – continuation of government resourcing (h)	1.8					
Administered payment		-	18,500	18,500	-	-
Departmental payment		-	24,157	25,829	-	-
<b>Total</b>		-	<b>42,657</b>	<b>44,329</b>	-	-

Table continued on the next page.

**Part 1: Measures announced since the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)**

		2025-26	2026-27	2027-28	2028-29	2029-30
	Program	\$'000	\$'000	\$'000	\$'000	\$'000
Reducing Spending on						
Consultants, Contractors and						
Labour Hire, and Non-wage						
Expenses – one year extension						
(i)	1.1					
	Departmental payment	-	-	-	-	(140,397)
	<b>Total</b>	-	-	-	-	<b>(140,397)</b>
Standing with our partners in						
the Pacific (j)						
	1.1					
	Departmental payment	-	3,943	-	-	-
	<b>Total</b>	-	<b>3,943</b>	-	-	-
Supporting Trade and Tourism						
(k)	1.1					
	Administered payment	-	1,505	2,287	2,463	1,446
	Departmental payment	-	-	-	-	-
	<b>Total</b>	-	<b>1,505</b>	<b>2,287</b>	<b>2,463</b>	<b>1,446</b>
<b>Total payment measures</b>						
	Administered	(3,721)	27,785	28,967	12,393	11,543
	Departmental	-	55,551	44,182	17,407	(123,636)
	<b>Total</b>	<b>(3,721)</b>	<b>83,336</b>	<b>73,149</b>	<b>29,800</b>	<b>(112,093)</b>

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 full measure description and package details appear in Budget Paper No. 2 under the Attorney-General's portfolio.
- b) The full measure description and package details appear in Budget Paper No. 2 under the Foreign Affairs and Trade portfolio.
- c) The full measure description and package details appear in Budget Paper No. 2 under the Industry Science and Resources portfolio.
- d) The full measure description and package details appear in Budget Paper No. 2 under the Foreign Affairs and Trade portfolio.
- e) The full measure description and package details appear in Budget Paper No. 2 under the Foreign Affairs and Trade portfolio.
- f) The full measure description and package details appear in Budget Paper No. 2 under the Foreign Affairs and Trade portfolio.
- g) Including \$10.0 million in capital funding in 2026–27.
- h) The full measure description and package details appear in Budget Paper No. 2 under the Defence portfolio.
- i) The full measure description and package details appear in Budget Paper No. 2 under Cross Portfolio.
- j) The full measure description and package details appear in Budget Paper No. 2 under the Climate Change, Energy, the Environment and Water portfolio.
- k) The full measure description and package details appear in Budget Paper No. 2 under the Foreign Affairs and Trade 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 Department of Foreign Affairs and Trade can be found at: <https://www.dfat.gov.au/about-us/publications/corporate/dfat-corporate-plan>.

The most recent annual performance statement can be found at: <https://www.dfat.gov.au/about-us/publications/corporate/annual-reports>.

## 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: The advancement of Australia's international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities.**

### Linked programs

<b>Australian Centre for International Agricultural Research</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 1.1 – International Agricultural Research and Development</li> </ul>
<b>Attorney-General's Department</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 1.1 – Attorney-General's Department</li> </ul>
<b>Australian Federal Police</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 3.2 – International Police Assistance and External Territories</li> </ul>
<b>Australian Submarine Agency</b>
<b>Programs</b>
Program 1.1 – Nuclear-Powered Submarines
<b>Australian Trade and Investment Commission</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 1.1 – Supporting Australian exporters to expand internationally, attracting productive international investment, and growing the visitor economy</li> <li>• Program 1.2 – Programs to support Australian exporters to expand internationally, attract productive international investment, and grow the visitor economy</li> </ul>
<b>Department of Climate Change, Energy, the Environment and Water</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 1.1 – Support reliable, secure and affordable energy</li> <li>• Program 1.2 – Reduce Australia's greenhouse gas emissions</li> <li>• Program 2.1 – Conserve, protect, sustainably manage and restore Australia's natural environment</li> <li>• Program 2.2 – Protect Australia's cultural, historic and First Nations heritage</li> <li>• Program 3.1 – Contribute to Australia's national Antarctic interests through science, environmental management and international engagement. Including delivering Australia's scientific research and operations in Antarctica and the Southern Ocean</li> </ul>

Table continued on the next page.

**Linked programs (continued)**

<b>Department of Defence</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 2.8 – Australian Defence Force Headquarters</li> <li>• Program 2.16 – Nuclear-Powered Submarines</li> </ul>
<b>Department of Education</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 2.7 – International Education Support</li> </ul>
<b>Department of Employment and Workplace Relations</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 1.1 – Employment Services</li> </ul>
<b>Department of Home Affairs</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 1.2 – National Security and Resilience</li> <li>• Program 1.4 – Counter Terrorism</li> <li>• Program 1.5 – Regional Cooperation</li> <li>• Program 2.2 – Visas</li> <li>• Program 2.3 – Refugee, Humanitarian Settlement and Migrant Services</li> <li>• Program 2.5 – Multicultural Affairs and Citizenship</li> <li>• Program 3.1 – Trade Facilitation and Industry Engagement</li> <li>• Program 3.4 – Border Enforcement</li> </ul>
<b>Tourism Australia</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 1.1 – Supporting Outcome 1</li> </ul>
<b>Contribution to Outcome 1 made by linked programs</b>
Australia maintains a whole-of-government approach in the pursuit of foreign trade and investment, tourism, development and international security interests abroad. DFAT is supported by partner agencies in its associated leadership, advocacy and coordination roles at overseas missions.

**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**

<b>Outcome 1: The advancement of Australia's international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities.</b>					
	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Program 1.1: Foreign Affairs and Trade Operations</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	373,806	1,298,750	304,911	229,343	150,439
Special appropriations					
Special appropriation <i>PGPA Act 2013</i> <i>s77</i>	100	100	100	100	100
Expenses not requiring appropriation in the Budget year (a)	961,849	(1,025,760)	(81,803)	(106,208)	(66,204)
<b>Administered total</b>	<b>1,335,755</b>	<b>273,090</b>	<b>223,208</b>	<b>123,235</b>	<b>84,335</b>
Departmental expenses					
Departmental appropriation (b)	1,369,430	1,350,058	1,381,328	1,379,001	1,438,307
Expenses not requiring appropriation in the Budget year (c)	153,619	155,257	156,912	158,588	160,281
<b>Departmental total</b>	<b>1,523,049</b>	<b>1,505,315</b>	<b>1,538,240</b>	<b>1,537,589</b>	<b>1,598,588</b>
<b>Total expenses for program 1.1</b>	<b>2,858,804</b>	<b>1,778,405</b>	<b>1,761,448</b>	<b>1,660,824</b>	<b>1,682,923</b>
<b>Program 1.2: Official Development Assistance</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	3,983,130	4,152,482	4,233,281	4,267,074	4,382,503
<b>Administered total</b>	<b>3,983,130</b>	<b>4,152,482</b>	<b>4,233,281</b>	<b>4,267,074</b>	<b>4,382,503</b>
Departmental expenses					
Departmental appropriation	303,892	308,361	312,872	317,565	322,328
<b>Departmental total</b>	<b>303,892</b>	<b>308,361</b>	<b>312,872</b>	<b>317,565</b>	<b>322,328</b>
<b>Total expenses for program 1.2</b>	<b>4,287,022</b>	<b>4,460,843</b>	<b>4,546,153</b>	<b>4,584,639</b>	<b>4,704,831</b>

Table continued on the next page.

**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>Program 1.3: Official Development Assistance - Multilateral Replenishments</b>					
Administered expenses					
Expenses not requiring appropriation in the Budget year (d)	1,159,996	107,857	726,583	492,085	27,857
<b>Administered total</b>	<b>1,159,996</b>	<b>107,857</b>	<b>726,583</b>	<b>492,085</b>	<b>27,857</b>
<b>Total expenses for program 1.3</b>	<b>1,159,996</b>	<b>107,857</b>	<b>726,583</b>	<b>492,085</b>	<b>27,857</b>
<b>Program 1.4: Payments to International Organisations</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	460,262	460,377	469,243	469,361	469,478
<b>Administered total</b>	<b>460,262</b>	<b>460,377</b>	<b>469,243</b>	<b>469,361</b>	<b>469,478</b>
<b>Total expenses for program 1.4</b>	<b>460,262</b>	<b>460,377</b>	<b>469,243</b>	<b>469,361</b>	<b>469,478</b>
<b>Program 1.5: New Colombo Plan - Transforming Regional Relationships</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	50,933	50,933	50,933	50,933	50,933
<b>Administered total</b>	<b>50,933</b>	<b>50,933</b>	<b>50,933</b>	<b>50,933</b>	<b>50,933</b>
<b>Total expenses for program 1.5</b>	<b>50,933</b>	<b>50,933</b>	<b>50,933</b>	<b>50,933</b>	<b>50,933</b>
<b>Program 1.6: Public Information Services and Public Diplomacy</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	107,402	61,504	76,995	121,145	121,845
<b>Administered total</b>	<b>107,402</b>	<b>61,504</b>	<b>76,995</b>	<b>121,145</b>	<b>121,845</b>
<b>Total expenses for program 1.6</b>	<b>107,402</b>	<b>61,504</b>	<b>76,995</b>	<b>121,145</b>	<b>121,845</b>
<b>Program 1.7: Programs to Promote Australia's International Tourism Interests</b>					
Administered expenses					
Corporate Commonwealth Entity - Tourism Australia	150,914	140,839	143,517	141,944	145,757
Ordinary annual services (Appropriation Bill No. 1)	20,223	20,285	20,348	20,411	20,475
<b>Administered total</b>	<b>171,137</b>	<b>161,124</b>	<b>163,865</b>	<b>162,355</b>	<b>166,232</b>
<b>Total expenses for program 1.7</b>	<b>171,137</b>	<b>161,124</b>	<b>163,865</b>	<b>162,355</b>	<b>166,232</b>

Table continued on the next page.

**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>Program 1.8: Nuclear Powered Submarine Program</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	16,000	18,500	18,500	-	-
<b>Administered total</b>	<b>16,000</b>	<b>18,500</b>	<b>18,500</b>	<b>-</b>	<b>-</b>
Departmental expenses					
Departmental appropriation	22,942	24,157	25,829	-	-
<b>Departmental total</b>	<b>22,942</b>	<b>24,157</b>	<b>25,829</b>	<b>-</b>	<b>-</b>
<b>Total expenses for program 1.8</b>	<b>38,942</b>	<b>42,657</b>	<b>44,329</b>	<b>-</b>	<b>-</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	5,011,756	6,062,831	5,174,211	5,158,267	5,195,673
Special appropriations					
Special appropriation <i>PGPA Act 2013</i> <i>s77</i>	100	100	100	100	100
Corporate Commonwealth Entity - Tourism Australia	150,914	140,839	143,517	141,944	145,757
Expenses not requiring appropriation in the Budget year	2,121,845	(917,903)	644,780	385,877	(38,347)
<b>Administered total</b>	<b>7,284,615</b>	<b>5,285,867</b>	<b>5,962,608</b>	<b>5,686,188</b>	<b>5,303,183</b>
Departmental expenses					
Departmental appropriation	1,696,264	1,682,576	1,720,029	1,696,566	1,760,635
Expenses not requiring appropriation in the Budget year	153,619	155,257	156,912	158,588	160,281
<b>Departmental total</b>	<b>1,849,883</b>	<b>1,837,833</b>	<b>1,876,941</b>	<b>1,855,154</b>	<b>1,920,916</b>
<b>Total expenses for Outcome 1</b>	<b>9,134,498</b>	<b>7,123,700</b>	<b>7,839,549</b>	<b>7,541,342</b>	<b>7,224,099</b>
	2025-26	2026-27			
<b>Average staffing level (number)</b>	4,634	4,614			

- Estimated expenses not requiring appropriation in the Budget year may include Export Finance Australia – Other National Interest Account (NIA) expenses, depreciation expenses and re-measurement of defined benefits schemes.
- Departmental appropriations combine ordinary annual services (Appropriation Bill (No. 1)) and estimated receipts retained under section 74 of the PGPA Act.
- Expenses not requiring appropriation in the Budget year may include depreciation expenses, amortisation expenses, make good expenses, audit fees, concessional costs for loans, finance costs and impairment of financial instruments.
- Expenses not requiring appropriation in the Budget year includes revaluations of multilateral replenishments, new commitments to the International Development Association, Asian Development Fund, the Global Environment Facility and the Montreal Protocol Multilateral Fund.

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

**Table 2.1.2: Program components of Outcome 1 – Program 1.1**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>1.1.1 - Component 1: Foreign Affairs and Trade Operations</b>					
Annual administered expenses:					
Australia-France Bilateral Roadmap	2,297	2,158	2,158	2,158	2,158
Australian engagement in Southeast Asia	5,200	5,800	5,800	4,500	4,500
ASEAN-Australia Comprehensive Strategic Partnership	1,062	474	442	-	-
Australia-India Trade and Investment Accelerator Fund	3,000	5,000	5,000	3,000	-
Australia-Indonesia Treaty Comprehensive Strategic Partnership with India – Bay of Bengal Maritime Partnership	-	1,252	1,252	1,252	919
Comprehensive Strategic Partnership with India – Bay of Bengal Trade and Energy Partnership	2,380	400	800	2,500	2,900
Comprehensive Strategic Partnership with India – Centre of Excellence for Critical and Emerging Technology Policy	1,585	-	-	-	-
Comprehensive Strategic Partnership with India – Enhanced Business Engagement	1,300	455	-	-	-
Comprehensive Strategic Partnership with India – Maitri Cultural Partnerships	390	-	-	-	-
Comprehensive Strategic Partnership with India – Maitri Grants and Fellow ships Program	2,032	-	-	-	-
Comprehensive Strategic Partnership with India – Maitri Scholars Program	1,433	4,850	4,850	4,850	3,600
Enhancing Pacific Engagement	4,462	-	-	-	-
Expanding the Pacific Labour Scheme	22,833	27,649	12,625	6,025	6,025
Export Finance Australia – National Interest Account (NIA) – other	3,300	3,425	3,425	3,425	3,425
First Nations Foreign Policy	243,603	1,126,067	137,205	89,220	53,918
Implementation of Key Singapore Initiatives	1,379	1,474	1,474	1,474	1,474
Maintaining Support for an Effective Foreign Service	3,529	-	-	-	-
Memorial Services for the 2005 Bali Bombings – travel assistance payment	900	900	900	900	900
	49	-	-	-	-

Table continued on the next page.

**Table 2.1.2: Program components of Outcome 1 – Program 1.1 (continued)**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>1.1.1 - Component 1: Foreign Affairs and Trade Operations (continued)</b>					
Annual administered expenses:					
Nauru-Australia Treaty	18,660	36,960	36,410	39,760	-
Personal Benefits – Locally Engaged Staff pension schemes	8,442	8,653	8,869	9,091	9,318
Quad – Australian led initiatives	4,218	4,218	-	-	-
Solomon Islands – Royal Solomon Islands Police Force	19,305	21,877	24,375	-	-
Support for the Cook Islands	2,000	2,000	2,000	2,000	2,000
Support for Nauru	-	20,940	42,918	44,575	45,676
Southeast Asia Economic Strategy to 2040	750	295	-	-	-
Southeast Asia Economic Strategy to 2040 – Boosting Investment	2,350	4,300	-	-	-
Southeast Asia Exercising and Pacific Modernisation Program	5,183	6,906	900	900	900
South East Asia Maritime Cooperation Programs	10,000	10,000	10,000	10,000	10,000
Singapore-Australia Green Economy Agreement	-	1,505	2,287	2,463	1,446
Trade Diversification	1,000	-	-	-	-
Other administered items	1,164	1,192	1,221	1,250	1,280
Special Appropriation <i>PGPA Act 2013</i> s77	100	100	100	100	100
Expenses not requiring appropriation in the Budget year					
Export Finance Australia – NIA – other expenses	961,849	(1,025,760)	(81,803)	(106,208)	(66,204)
Annual Departmental expenses					
Departmental appropriation	1,369,430	1,350,058	1,381,328	1,379,001	1,438,307
Expenses not requiring appropriation in the Budget year	153,619	155,257	156,912	158,588	160,281
<b>Total component 1.1.1 expenses</b>	<b>2,858,804</b>	<b>1,778,405</b>	<b>1,761,448</b>	<b>1,660,824</b>	<b>1,682,923</b>

**Table 2.1.2: Program components of Outcome 1 – Program 1.2**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>1.2.1 - Component 2: Official Development Assistance</b>					
Annual administered expenses:					
Country and regional programs	2,626,169	2,674,674	2,689,845	2,712,158	2,802,074
Cross Regional and global programs	849,705	965,052	1,030,680	1,042,160	1,067,673
Humanitarian, emergencies and refugess	507,256	512,756	512,756	512,756	512,756
Annual Departmental expenses					
Departmental appropriation	303,892	308,361	312,872	317,565	322,328
<b>Total component 1.2.1 expenses</b>	<b>4,287,022</b>	<b>4,460,843</b>	<b>4,546,153</b>	<b>4,584,639</b>	<b>4,704,831</b>

**Table 2.1.2: Program components of Outcome 1 – Program 1.6**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>1.6.1 - Component 6: Public Information Services and Public Diplomacy</b>					
Annual administered expenses:					
Australia-Indonesia Institute	900	3,328	3,328	3,378	3,478
Centre for Australia-ASEAN Relations	6,237	6,337	6,328	6,328	6,328
Centre for Australia-India Relations	3,407	3,907	3,907	3,907	3,907
National Foundation for Australia-China Relations	7,480	7,480	7,480	7,480	7,480
Pacific Sports Program	16,926	15,600	15,600	15,600	15,600
PNG NRL Program	69,000	21,400	37,100	81,200	81,900
Public Diplomacy and Other International Grants Programs	3,452	3,452	3,252	3,252	3,152
<b>Total component 1.6.1 expenses</b>	<b>107,402</b>	<b>61,504</b>	<b>76,995</b>	<b>121,145</b>	<b>121,845</b>

**Table 2.1.2: Program components of Outcome 1 – Program 1.7**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>1.7.1 - Component 7: Programs to Promote Australia's International Tourism Interests</b>					
Annual administered expenses:					
Asia Marketing Fund	20,223	20,285	20,348	20,411	20,475
Corporate Commonwealth Entity – Tourism Australia	150,914	140,839	143,517	141,944	145,757
<b>Total component 1.7.1 expenses</b>	<b>171,137</b>	<b>161,124</b>	<b>163,865</b>	<b>162,355</b>	<b>166,232</b>

**Table 2.1.2: Program components of Outcome 1 – Program 1.8**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>1.8.1 - Component 8: Nuclear Pow ered Submarine Program</b>					
Annual administered expenses:					
Nuclear Pow ered Submarine Program - initial implementation - sub component 1	11,000	11,000	11,000	-	-
Nuclear Pow ered Submarine Program - initial implementation - sub component 2	5,000	7,500	7,500	-	-
Annual Departmental expenses					
Departmental appropriation	22,942	24,157	25,829	-	-
<b>Total component 1.8.1 expenses</b>	<b>38,942</b>	<b>42,657</b>	<b>44,329</b>	-	-

### **Performance measures for Outcome 1**

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are to be provided.

**Table 2.1.3: Performance measures for Outcome 1**

<b>Outcome 1 – The advancement of Australia’s international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities.</b>		
<b>Program 1.1 – Foreign Affairs and Trade Operations</b> assist the government to meet its foreign, trade and investment, development and international security policy priorities.		
<b>Key activities</b>	Key activities reported in the Corporate Plan 2025–26 that relate to this program. <ul style="list-style-type: none"> <li>Negotiate and advocate internationally and provide international policy advice.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	DFAT’s diplomatic efforts support favourable foreign affairs and trade policy outcomes for Australia.	<p><b>Target:</b> Three case studies demonstrate performance.</p> <p><b>1. Implementing the Nauru–Australia Treaty.</b> DFAT is <b>on track</b> to achieve the favourable outcome of this case study.</p> <p><b>2. Increasing Australia’s trade and investment ties with Indonesia through Australia’s Business Champion for Indonesia.</b> DFAT is <b>on track</b> to achieve the favourable outcome of this case study.</p> <p><b>3. Enhancing Australia’s cooperation with India through implementation of the New Roadmap for Australia’s Economic Engagement with India.</b> DFAT is <b>at risk</b> of not achieving the favourable outcomes of this case study based on mid-year reporting as at 31 December 2025.</p> <p>For 2025–26, DFAT is measuring its performance in the initial implementation of the 2 policy priorities announced by the Prime Minister – the Australia-India Trade and Investment Accelerator Fund (AI-TIAF) and the Maitri Grants Program. During the period of 1 July to 31 December 2025, DFAT commenced implementation, completed the evaluation process and notified successful applicants for both programs. However, not all arrangements with successful applicants for the AI-TIAF program have been finalised. DFAT anticipates this case study will be substantially achieved for both programs by 30 June 2026.</p> <p><b>Performance measure:</b> On track.</p>

Table continued on the next page.

**Table 2.1.3: Performance measures for Outcome 1 (continued)**

<b>Outcome 1 – The advancement of Australia’s international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities.</b>		
<b>Program 1.1 – Foreign Affairs and Trade Operations</b> assist the government to meet its foreign, trade and investment, development and international security policy priorities.		
Current Year 2025–26	DFAT’s sanctions and foreign arrangements functions demonstrate the principles of regulator best practice.	<p><b>Target 1:</b> 100% of sanctions compliance matters finalised in the reporting period applied a graduated risk-based approach.</p> <p><b>The target is on track.</b> From 1 July to 31 December 2025, 100% (20 of 20) of finalised compliance matters applied a graduated risk-based approach.</p> <p><b>Target 2:</b> At least 85% of notifications to the Foreign Arrangements Scheme are in scope.</p> <p><b>The target is on track.</b> From 1 July to 31 December 2025, 86% of assessed notifications to the Foreign Arrangements Scheme were in scope.</p> <p><b>Performance measure:</b> On track.</p>
<b>Year</b>	<b>Performance measures</b>	<b>Planned performance results</b>
Budget Year 2026–27	DFAT’s diplomatic efforts support favourable foreign affairs and trade policy outcomes for Australia.	<p><b>Target:</b> Case studies demonstrate performance.</p> <p>Specific case study topics will be identified in the Corporate Plan 2026–27.</p>
Budget Year 2026–27	DFAT’s sanctions and foreign arrangements functions demonstrate principles of regulator best practice.	<p><b>Target 1:</b> 100% of sanctions compliance matters finalised in the reporting period applied a graduated risk-based approach.</p> <p><b>Target 2:</b> At least 85% of notifications to the Foreign Arrangements Scheme are in scope.</p>
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil		

**Table 2.1.3: Performance measures for Outcome 1 (continued)**

<b>Outcome 1 – The advancement of Australia’s international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities.</b>		
<b>Program 1.2 – Official Development Assistance</b> promotes Australia’s national interests by contributing to sustainable and inclusive economic growth and poverty reduction.		
<b>Key activities</b>	Key activities reported in the Corporate Plan 2025–26 that relate to this program. <ul style="list-style-type: none"> <li>• Deliver international development and humanitarian assistance.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	The development program is effective, efficient and responsive.	<b>Target:</b> At least 85% of investments are assessed as satisfactory on both effectiveness and efficiency criteria in the investment monitoring reports (IMR) process.  Data for 2025–26 will be reported in the Performance Statements 2025–26.
<b>Year</b>	<b>Performance measures</b>	<b>Planned performance results</b>
Budget Year 2026–27	The development program is effective, efficient and responsive.	<b>Target:</b> At least 85% of investments are assessed as satisfactory on both effectiveness and efficiency criteria in the investment monitoring reports (IMR) process.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.2 resulting from 2026–27 Budget Measures: Nil		

**Table 2.1.3: Performance measures for Outcome 1 (continued)**

<b>Outcome 1 – The advancement of Australia’s international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities.</b>		
<b>Program 1.3 – Official Development Assistance – Multilateral Replenishments</b> assist developing countries by contributing to sustainable and inclusive economic growth and poverty reduction through contributions to multilateral organisations.		
<b>Key activities</b>	Key activities reported in the Corporate Plan 2025–26 that relate to this program. <ul style="list-style-type: none"> <li>Advocate within multilateral institutions.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	Australia’s payments to multilateral development organisations generate collective action on issues impacting Australia.	<p><b>Target:</b> Mandatory payments to multilateral development institutions are paid on time.</p> <p><b>The target is at risk.</b> From 1 July to 31 December 2025, 6 of 7 payments were paid on or before the agreed date. One payment was more than 7 days late, resulting in an ‘at risk’ expected result.</p> <p>Data for the remaining 3 payments will be available after 30 June 2026 and reported in the Performance Statements 2025–26.</p> <p><b>Performance measure:</b> At risk.</p>
<b>Year</b>	<b>Performance measures</b>	<b>Planned performance results</b>
Budget Year 2026–27	Australia’s payments to multilateral development organisations generate collective action on issues impacting Australia.	<b>Target:</b> Mandatory payments to multilateral development institutions are paid on time.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.3 resulting from 2026–27 Budget Measures: Nil		

**Table 2.1.3: Performance measures for Outcome 1 (continued)**

<b>Outcome 1 – The advancement of Australia’s international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities.</b>		
<b>Program 1.4 – Payments to International Organisations</b> advance Australia’s foreign, trade and investment, development and international security interests.		
<b>Key activities</b>	Key activities reported in the Corporate Plan 2025–26 that relate to this program. <ul style="list-style-type: none"> <li>Advocate within multilateral institutions.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	International organisations reflect Australian interests and values when addressing global challenges.	<p><b>Target:</b> Three focus areas demonstrate Australia’s influence and engagement in international institutions:</p> <p><b>1. Delivery of planned strategic objectives for the United Nations General Assembly (UNGA) High-Level Week:</b>  <b>Achieved.</b> Of the 39 events Australia’s Foreign Minister attended at High-Level Week in 2025, all 39 of these (100%) were assessed as aligning with at least one of Australia’s 4 strategic objectives for High-Level Week. Against a target of 98%, this focus area is considered ‘achieved’. A detailed analysis of the results will be reported in the Performance Statements 2025–26.</p> <p><b>2. Election of Australian multilateral candidatures:</b>  <b>Achieved.</b> From 1 July to 31 December 2025, Australia was successfully elected to the Universal Postal Union Council of Administration and the Postal Operations Council for the 2026–29 term; the International Civil Aviation Organization Council for the 2025–28 term; and the International Maritime Organization Council for the 2026–27 term, therefore the target of all 4 candidacies elected in 2025–26 was ‘achieved’. A detailed analysis of the results will be reported in the Performance Statements 2025–26.</p> <p><b>3. Delivery of the UN Junior Professional Officer (JPO) Program:</b>  Data for 2025–26 will be reported in the Performance Statements 2025–26.</p> <p><b>Performance measure:</b> The performance measure result will be reported in the Performance Statements 2025–26 when data for all targets is available.</p>

Table continued on the next page.

**Table 2.1.3: Performance measures for Outcome 1 (continued)**

<b>Outcome 1 – The advancement of Australia’s international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities.</b>		
<b>Program 1.4 – Payments to International Organisations</b> advance Australia’s foreign, trade and investment, development and international security interests.		
<b>Year</b>	<b>Performance measures</b>	<b>Planned performance results</b>
Budget Year 2026–27	International organisations reflect Australian interests and values when addressing global challenges.	The targets for this performance measure are under review. Updated performance information, including any adjusted measure and/or target for Program 1.4, will be published in the Corporate Plan 2026–27.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.4 resulting from 2026–27 Budget Measures: Nil		

**Table 2.1.3: Performance measures for Outcome 1 (continued)**

<p><b>Outcome 1 – The advancement of Australia’s international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities.</b></p>		
<p><b>Program 1.5 – New Colombo Plan – Transforming Regional Relationships</b> advances Australia’s interests and bilateral relationships through enduring people-to-people, institutional and business links with the Indo-Pacific region.</p>		
<p><b>Key activities</b></p>	<p>Key activities reported in the Corporate Plan 2025–26 that relate to this program.</p> <ul style="list-style-type: none"> <li>Negotiate and advocate internationally and provide international policy advice.</li> </ul>	
<p><b>Year</b></p>	<p><b>Performance measures</b></p>	<p><b>Expected performance results</b></p>
<p>Current Year 2025–26</p>	<p>The New Colombo Plan contributes to young Australians’ Indo-Pacific knowledge, capability and connections.</p>	<p><b>Target 1:</b> 300 Australian university undergraduates awarded a New Colombo Plan scholarship to study in the Indo-Pacific region.</p> <p><b>Achieved.</b> DFAT has completed selection for the 2026 New Colombo Plan Scholarships Program, awarding 328 scholarships to Australian undergraduates to study in the Indo-Pacific. This result exceeded the target of 300 and is considered ‘achieved’. A detailed analysis of the results will be reported in the Performance Statements 2025–26.</p> <p><b>Target 2:</b> 15% of the Australian university undergraduates awarded under the New Colombo Plan have a planned language-learning component(s) for scholarships, semester and mobility programs.<sup>1</sup></p> <p><b>Achieved.</b> DFAT has completed selection for the 2026 New Colombo Plan scholarships, semester and mobility program. As at 31 December 2025, all 3 programs achieved 15% or higher for the language target (scholarships 64.33%; semester 24.38%; mobility 43.73%). The target is considered ‘achieved’.<sup>2</sup> A detailed analysis of the results will be reported in the Performance Statements 2025–26.</p> <p><b>Performance measure:</b> Achieved.</p>

Table continued on the next page.

**Table 2.1.3: Performance measures for Outcome 1 (continued)**

<b>Outcome 1 – The advancement of Australia’s international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities.</b>		
<b>Program 1.5 – New Colombo Plan – Transforming Regional Relationships</b> advances Australia’s interests and bilateral relationships through enduring people-to-people, institutional and business links with the Indo-Pacific region.		
<b>Year</b>	<b>Performance measures</b>	<b>Planned performance results</b>
Budget Year 2026–27	The New Colombo Plan contributes to young Australians’ Indo-Pacific knowledge, capability and connections.	<p><b>Target 1:</b> 400 Australian university undergraduates awarded a New Colombo Plan scholarship to study in the Indo-Pacific region.</p> <p><b>Target 2:</b> 20% of the Australian university undergraduates awarded under the New Colombo Plan have a planned language-learning component(s) for scholarships, semester and mobility programs.</p>
Forward Estimates 2027–30	As per 2026–27	<p><b>Target 1:</b> 500 Australian university undergraduates awarded a New Colombo Plan scholarship to study in the Indo-Pacific region.</p> <p><b>Target 2:</b> 25% of the Australian university undergraduates awarded under the New Colombo Plan have a planned language-learning component(s) for scholarships, semester and mobility programs.</p>
Material changes to Program 1.5 resulting from 2026–27 Budget Measures: Nil		

- 1) Minor amendment of the target wording has been made to align with program reforms.
- 2) Data is based on the awarded number for the 2026 round against each program.

**Table 2.1.3: Performance measures for Outcome 1 (continued)**

<b>Outcome 1 – The advancement of Australia’s international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities.</b>		
<b>Program 1.6 – Public Information Services and Public Diplomacy</b> projects a positive and contemporary image of Australia and promotes a clear understanding of government policies and objectives and engagement with the Indo-Pacific region through the department’s soft power activities.		
<b>Key activities</b>	Key activities reported in the Corporate Plan 2025–26 that relate to this program. <ul style="list-style-type: none"> <li>Negotiate and advocate internationally and provide international policy advice.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	Australia’s standing in the region is enhanced through DFAT’s public diplomacy.	<b>Target:</b> A case study on growing Australia’s sports partnerships with Papua New Guinea demonstrates performance.  DFAT is <b>on track</b> to achieve the favourable outcome of this case study.  <b>Performance measure:</b> On track.
<b>Year</b>	<b>Performance measures</b>	<b>Planned performance results</b>
Budget Year 2026–27	Australia’s standing in the region is enhanced through DFAT’s public diplomacy.	<b>Target:</b> A case study will demonstrate performance.  A specific case study topic will be identified in the Corporate Plan 2026–27.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.6 resulting from 2026–27 Budget Measures: Nil		

**Table 2.1.3: Performance measures for Outcome 1 (continued)**

<b>Outcome 1 – The advancement of Australia’s international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities.</b>		
<b>Program 1.7 – Programs to promote Australia’s international tourism interests</b>		
<b>Key activities</b>	The delivery of this program is the responsibility of Austrade and Tourism Australia.	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	Refer to Tourism Australia’s outcomes and planned performance section.	
<b>Year</b>	<b>Performance measures</b>	<b>Planned performance results</b>
Budget Year 2026–27	Refer to Tourism Australia’s outcomes and planned performance section.	
Forward Estimates 2027–30	Refer to Tourism Australia’s outcomes and planned performance section.	

**Table 2.1.3: Performance measures for Outcome 1 (continued)**

<b>Outcome 1 – The advancement of Australia’s international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities.</b>		
<b>Program 1.8 – Nuclear-Powered Submarine Program</b> provides the legal, policy and diplomatic capability, and regulatory oversight for nuclear safeguards and security, necessary to support Australia’s acquisition of conventionally-armed nuclear-powered submarines, while setting the highest non-proliferation standards.		
<b>Key activities</b>	Key activities reported in the Corporate Plan 2025–26 that relate to this program. <ul style="list-style-type: none"> <li>Negotiate and advocate internationally and provide international policy advice.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	Australia’s treaty obligations are met under Australia’s Comprehensive Safeguards Agreement and Additional Protocol to the satisfaction of the International Atomic Energy Agency.	<b>Target:</b> The International Atomic Energy Agency (IAEA) grants a ‘broader conclusion’ <sup>1</sup> for Australia, confirming Australia’s compliance with its Comprehensive Safeguards Agreement and Additional Protocol treaty obligations.  The IAEA assessments on ‘broader conclusions’ will be available after 30 June 2026 and reported in the Performance Statements 2025–26.
<b>Year</b>	<b>Performance measures</b>	<b>Planned performance results</b>
Budget Year 2026–27	Australia’s treaty obligations are met under Australia’s Comprehensive Safeguards Agreement and Additional Protocol to the satisfaction of the International Atomic Energy Agency.	<b>Target:</b> The International Atomic Energy Agency (IAEA) grants a ‘broader conclusion’ <sup>1</sup> for Australia, confirming Australia’s compliance with its Comprehensive Safeguards Agreement and Additional Protocol treaty obligations.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.8 resulting from 2026–27 Budget Measures: Nil		

1) The IAEA can draw the ‘broader conclusion’ for a state as a whole that ‘all nuclear material remains in peaceful activities’. This is a more expansive assessment for a state than the IAEA’s narrower assessment category that ‘declared nuclear material remain in peaceful activities’.

## 2.2 Budgeted expenses and performance for Outcome 2

**Outcome 2: The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas.**

### Linked programs

<p><b>Australian Federal Police</b></p> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – Federal Policing</li> <li>• Program 3.2 – International Police Assistance and External Territories</li> </ul>
<p><b>Australian Trade and Investment Commission</b></p> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 2.1 – Consular and Passport Services</li> </ul>
<p><b>Contribution to Outcome 2 made by linked programs</b></p> <p>The Australian Federal Police (AFP) and the Australian Trade and Investment Commission support DFAT in the delivery of high-quality consular services, including the provision of Australian passport information services and the repatriation of vulnerable Australians, with the assistance from the AFP where necessary.</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 2.2.1: Budgeted expenses for Outcome 2**

<b>Outcome 2: The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas.</b>					
	2025-26	2026-27	2027-28	2028-29	2029-30
	Estimated	Budget	Forw ard	Forw ard	Forw ard
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 2.1: Consular Services</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	300	300	300	300	300
Special appropriations					
Special appropriation <i>PGPA Act 2013</i> <i>s77</i>	100	100	100	100	100
<b>Administered total</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>
Departmental expenses					
Departmental appropriation	166,690	174,866	175,540	178,506	179,513
<b>Departmental total</b>	<b>166,690</b>	<b>174,866</b>	<b>175,540</b>	<b>178,506</b>	<b>179,513</b>
<b>Total expenses for program 2.1</b>	<b>167,090</b>	<b>175,266</b>	<b>175,940</b>	<b>178,906</b>	<b>179,913</b>
<b>Program 2.2: Passport Services</b>					
Administered expenses					
Special appropriations					
Special appropriation <i>PGPA Act 2013</i> <i>s77</i>	3,000	3,000	3,000	3,000	3,000
<b>Administered total</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
Departmental expenses					
Departmental appropriation	366,235	429,798	436,093	442,289	448,724
<b>Departmental total</b>	<b>366,235</b>	<b>429,798</b>	<b>436,093</b>	<b>442,289</b>	<b>448,724</b>
<b>Total expenses for program 2.2</b>	<b>369,235</b>	<b>432,798</b>	<b>439,093</b>	<b>445,289</b>	<b>451,724</b>

Table continued on the next page.

**Table 2.2.1: Budgeted expenses for Outcome 2 (continued)**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>Outcome 2 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	300	300	300	300	300
Special appropriations					
Special appropriation <i>PGPA Act 2013</i> s77	3,100	3,100	3,100	3,100	3,100
<b>Administered total</b>	<b>3,400</b>	<b>3,400</b>	<b>3,400</b>	<b>3,400</b>	<b>3,400</b>
Departmental expenses					
Departmental appropriation	532,925	604,664	611,633	620,795	628,237
<b>Departmental total</b>	<b>532,925</b>	<b>604,664</b>	<b>611,633</b>	<b>620,795</b>	<b>628,237</b>
<b>Total expenses for Outcome 2</b>	<b>536,325</b>	<b>608,064</b>	<b>615,033</b>	<b>624,195</b>	<b>631,637</b>
	2025-26	2026-27			
<b>Average staffing level (number)</b>	1,342	1,342			

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

## Performance measures for Outcome 2

Table 2.2.2 details the performance measures for each program associated with Outcome 2. 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. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are to be provided.

**Table 2.2.2: Performance measures for Outcome 2**

<b>Outcome 2 – The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas.</b>		
<b>Program 2.1 – Consular Services</b> assist Australian travellers and Australians overseas through the provision of consular support services, including timely travel advice and contingency planning for crisis response.		
<b>Key activities</b>	Key activities reported in the Corporate Plan 2025–26 that relate to this program. <ul style="list-style-type: none"> <li>Deliver consular services.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	Australians have access to consular information and services, including in times of crisis.	<p><b>Target 1:</b> 100% of destination specific travel advisories reviewed biannually for posts in a volatile risk environment and where there are elevated Australian interests. 100% of destination specific travel advisories reviewed annually for all other posts.<sup>1</sup></p> <p><b>The target is on track.</b> From 1 July to 31 December 2025, all scheduled reviews were completed on time. Combined with ad hoc reviews, 141 of 178 (79%) of travel advisories were reviewed and updated. The remaining destinations are expected to be reviewed and updated in accordance with the annual schedule.</p> <p><b>Target 2:</b> 100% of posts certify annually that crisis and contingency planning is in place for all locations of accreditation.<sup>2</sup></p> <p>Certification of crisis and contingency plans are due by 30 June each year, meaning full data is only available at the end of the reporting period. The results will be reported in the Performance Statements 2025–26.</p> <p><b>Performance measure:</b> The performance result will be reported in the Performance Statements 2025–26.</p>

Table continued on the next page.

**Table 2.2.2: Performance measures for Outcome 2 (continued)**

<b>Outcome 2 – The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas.</b>		
<b>Program 2.1 – Consular Services</b> assist Australian travellers and Australians overseas through the provision of consular support services, including timely travel advice and contingency planning for crisis response.		
<b>Year</b>	<b>Performance measures</b>	<b>Planned performance results</b>
Budget Year 2026–27	Australians have access to consular information and services, including in times of crisis.	<b>Target 1:</b> 100% of destination specific travel advisories reviewed biannually for posts in a volatile risk environment and where there are elevated Australian interests. 100% of destination specific travel advisories reviewed annually for all other posts.  <b>Target 2:</b> 100% of posts certify annually that crisis and contingency planning is in place for all locations of accreditation.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 2.1 resulting from 2026–27 Budget Measures: Nil		

- 1) The target language has been amended to clarify the scope of assessment.
- 2) The target was amended to provide more meaningful insight into the department's crisis preparedness and delivery of consular services.

**Table 2.2.2: Performance measures for Outcome 2 (continued)**

<b>Outcome 2 – The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas.</b>		
<b>Program 2.2 – Passport Services</b> provide Australians access to secure international travel documentation through the delivery of high-quality passport services.		
<b>Key activities</b>	Key activities reported in the Corporate Plan 2025–26 that relate to this program. <ul style="list-style-type: none"> <li>• Deliver passport services.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	Australian passports are processed efficiently.	<p><b>Target 1:</b> 95% of travel documents<sup>1</sup> are available within 6 weeks of lodgement.<sup>2</sup></p> <p><b>The target is on track.</b> From 1 July to 31 December 2025, 98.9% of travel documents were available within 6 weeks of lodgement.</p> <p><b>Target 2:</b> 98% of priority passports are processed within 2 business days.</p> <p><b>The target is on track.</b> From 1 July to 31 December 2025, 99.9% of priority passports were processed within 2 business days.</p> <p><b>Target 3:</b> 98% of fast-track passports are processed within 5 business days.</p> <p><b>The target is on track.</b> From 1 July to 31 December 2025, 99.9% of fast-track passports were processed within 5 business days.</p> <p><b>Target 4:</b> Travel document processing efficiency is greater than or equal to 90% of the agreed benchmark.</p> <p><b>The target is on track.</b> From 1 July to 31 December 2025, the travel document processing efficiency was 112% of the agreed benchmark.</p> <p><b>Performance measure:</b> On track.</p>
Current Year 2025–26	Customers are satisfied with passport services.	<p><b>Target 1:</b> 85% satisfaction rate overall from customer surveys.</p> <p><b>The target is on track.</b> From 1 July to 31 December 2025, 90% overall satisfaction was achieved based on the year to-date aggregate results of monthly surveys.</p> <p><b>Performance measure:</b> On track.</p>

Table continued on the next page.

**Table 2.2.2: Performance measures for Outcome 2 (continued)**

<b>Outcome 2 – The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas.</b>		
<b>Program 2.2 – Passport Services</b> provide Australians access to secure international travel documentation through the delivery of high-quality passport services.		
<b>Year</b>	<b>Performance measures</b>	<b>Planned performance results</b>
Budget Year 2026–27	Australian passports are processed efficiently.	<p><b>Target 1:</b> 95% of travel documents<sup>1</sup> are available within 6 weeks of lodgement.</p> <p><b>Target 2:</b> 98% of priority passports are processed within 2 business days.</p> <p><b>Target 3:</b> 98% of fast-track passports are processed within 5 business days.</p> <p><b>Target 4:</b> Travel document processing efficiency is greater than or equal to 90% of the agreed benchmark.</p>
Budget Year 2026–27	Customers are satisfied with passport services.	<b>Target 1:</b> 85% satisfaction rate overall from customer surveys.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 2.2 resulting from 2026–27 Budget Measures: Nil		

- 1) 'Travel documents' refers to official documents that allow a person to travel internationally, including passports, certificates of identity, convention travel documents and documents of identity.
- 2) The target published in the Corporate Plan 2025–26 '95% of passports processed are available within 6 weeks of lodgement' has been updated to improve the clarity of scope being measured.

## 2.3 Budgeted expenses and performance for Outcome 3

**Outcome 3: A secure Australian Government presence overseas through the provision of security services and information and communications technology infrastructure, and the management of the Commonwealth's overseas property estate.**

### 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 2.3.1: Budgeted expenses for Outcome 3**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>Outcome 3: A secure Australian Government presence overseas through the provision of security services and information and communication technology infrastructure, and the management of the Commonwealth's overseas property estate.</b>					
<b>Program 3.1: Foreign Affairs and Trade Security and IT</b>					
Departmental expenses					
Departmental appropriation	185,359	191,468	190,811	192,736	194,808
<b>Departmental total</b>	<b>185,359</b>	<b>191,468</b>	<b>190,811</b>	<b>192,736</b>	<b>194,808</b>
<b>Total expenses for program 3.1</b>	<b>185,359</b>	<b>191,468</b>	<b>190,811</b>	<b>192,736</b>	<b>194,808</b>
<b>Program 3.2: Overseas Property</b>					
Departmental expenses					
Expenses not requiring appropriation in the Budget year (a)	40,098	40,499	40,904	41,313	41,725
<b>Departmental total</b>	<b>40,098</b>	<b>40,499</b>	<b>40,904</b>	<b>41,313</b>	<b>41,725</b>
<b>Total expenses for program 3.2</b>	<b>40,098</b>	<b>40,499</b>	<b>40,904</b>	<b>41,313</b>	<b>41,725</b>
<b>Outcome 3 Totals by appropriation type</b>					
Departmental expenses					
Departmental appropriation	185,359	191,468	190,811	192,736	194,808
Expenses not requiring appropriation in the Budget year	40,098	40,499	40,904	41,313	41,725
<b>Departmental total</b>	<b>225,457</b>	<b>231,967</b>	<b>231,715</b>	<b>234,049</b>	<b>236,533</b>
<b>Total expenses for Outcome 3</b>	<b>225,457</b>	<b>231,967</b>	<b>231,715</b>	<b>234,049</b>	<b>236,533</b>
	2025-26	2026-27			
<b>Average staffing level (number)</b>	1,034	1,034			

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

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

### **Performance measures for Outcome 3**

Table 2.3.2 details the performance measures for each program associated with Outcome 3. 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. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are to be provided.

**Table 2.3.2: Performance measures for Outcome 3**

Outcome 3 – A secure Australian Government presence overseas through the provision of security services and information and communications technology infrastructure, and the management of the Commonwealth’s overseas property estate.		
Program 3.1 – Foreign Affairs and Trade Security and IT		
Key activities	Key activities reported in the Corporate Plan 2025–26 that relate to this program. <ul style="list-style-type: none"> <li>Manage the Australian Government’s overseas network.</li> </ul>	
Year	Performance measures	Expected performance results
Current Year 2025–26	Australian Government staff, information and assets overseas are protected through appropriate risk-focused security measures.	<p><b>Target 1:</b> DFAT achieves the set security performance standards across a majority of its posts in the areas of compliance, culture and responsiveness to incidents.</p> <p><b>The target is on track.</b> From 1 July to 31 December 2025 a majority of posts met the set security standards in the areas of compliance, culture and responsiveness to incidents.</p> <p><b>Target 2:</b> DFAT delivers the Overseas Resilience to Cyber Activities program to 80% of posts selected through its annual risk-based planning process.</p> <p>Data will be available after 30 June 2026 and reported in the Performance Statements 2025–26.</p> <p><b>Performance measure:</b> The performance measure result will be reported in the Performance Statements 2025–26 when data for all targets is available.</p>
Year	Performance measures	Planned performance results
Budget Year 2026–27	Australian Government staff, information and assets overseas are protected through appropriate risk-focused security measures.	<p><b>Target 1:</b> DFAT achieves the set security performance standards across a majority of its posts in the areas of compliance, culture and responsiveness to incidents.</p> <p><b>Target 2:</b> DFAT delivers the Overseas Resilience to Cyber Activities program to 80% of posts selected through its annual risk-based planning process.</p>
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 3.1 resulting from 2026–27 Budget Measures: Nil		

**Table 2.3.2: Performance measures for Outcome 3 (continued)**

<b>Outcome 3 – A secure Australian Government presence overseas through the provision of security services and information and communications technology infrastructure, and the management of the Commonwealth’s overseas property estate.</b>		
<b>Program 3.2 – Overseas property</b>		
<b>Key activities</b>	Key activities reported in the Corporate Plan 2025–26 that relate to this program. <ul style="list-style-type: none"> <li>• Manage the Australian Government’s overseas network.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	The overseas property estate is effectively maintained and fit for purpose.	<p><b>Target 1:</b> At least 80% satisfaction rating with the performance of the outsourced property service provider and the Overseas Property Office (OPO).</p> <p>The annual property maintenance satisfaction survey is conducted annually. Data will be available after 30 June 2026 and reported in the Performance Statements 2025–26.</p> <p><b>Target 2:</b> Annual reinvestment in the DFAT portfolio of a minimum of 2% of the building asset value.</p> <p><b>The target is on track.</b> Year-to-date reinvestment expenditure at 31 December 2025 exceeds half of the annual target at 1.07%.</p> <p><b>Target 3:</b> At least 90% of the owned property estate planned and preventative maintenance program is completed as per the agreed schedule.</p> <p><b>The target is on track.</b> From 1 July to 31 December 2025, 97% of the planned and preventative maintenance works included in the agreed schedule were completed.</p> <p><b>Performance measure:</b> The performance measure result will be reported in the Performance Statements 2025–26 when data for all targets is available.</p>

Table continued on the next page.

**Table 2.3.2: Performance measures for Outcome 3 (continued)**

<b>Outcome 3 – A secure Australian Government presence overseas through the provision of security services and information and communications technology infrastructure, and the management of the Commonwealth’s overseas property estate.</b>		
<b>Program 3.2 – Overseas property</b>		
<b>Year</b>	<b>Performance measures</b>	<b>Planned performance results</b>
Budget Year 2026–27	The overseas property estate is effectively maintained and fit for purpose.	<p><b>Target 1:</b> At least 80% satisfaction rating with the performance of the outsourced property service provider and the Overseas Property Office (OPO).</p> <p><b>Target 2:</b> Annual reinvestment in the DFAT portfolio of a minimum of 2% of the building asset value.</p> <p><b>Target 3:</b> At least 90% of the owned property estate planned and preventative maintenance program is completed as per the agreed schedule.</p>
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 3.2 resulting from 2026–27 Budget Measures: Nil		

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026–27 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**

There are no differences between the resource information presented in the Budget Papers and in DFAT's Portfolio Budget Statements.

#### **3.1.2 Explanatory notes and analysis of budgeted financial statements**

The total budgeted revenue from government in 2026–27 is \$2,346.2 million as shown in Table 3.1. The increase is primarily attributable to:

- funding for new measures;
- parameter adjustments for overseas and domestic inflation; and
- foreign exchange movements.

The Income Statement shows a budgeted deficit in 2026–27 of \$154.5 million before allowing for net cash funding arrangements.

In addition, all departmental financial statements have been updated to include the estimated impact of the accounting standards for leases (AASB 16).

#### **Budgeted departmental balance sheet**

The department will receive an equity injection of \$145.7 million in 2026–27 for the purchase or construction of new assets. The department will also receive \$110.2 million through its departmental capital budget to fund the replacement of existing assets.

For 2026–27, the department's non-financial asset position is budgeted to be \$5,865.5 million at year-end. The major asset component is \$4,884.9 million for land and buildings.

**Schedule of budgeted income and expenses administered on behalf of the Government**

Administered expenses for multilateral replenishments are budgeted for \$107.9 million, a decrease of \$1,052.1 million from the 2025–26 estimated actual due to two new multilateral replenishments being negotiated in 2026–27 compared to three being finalised in 2025–26.

**Schedule of budgeted assets and liabilities administered on behalf of the Government**

Administered assets and liabilities administered on behalf of the Government are budgeted at \$3,710.7 million and \$1,960.9 million respectively for the year ending 30 June 2027.

**Schedule of budgeted administered cash flows**

Administered cash receipts primarily comprise receipts from passport and consular services and are budgeted at \$1,040.9 million, a decrease of \$251.6 million.

Administered cash used in 2026–27 is estimated to increase by \$1,040.4 million compared to 2025–26. This is due primarily to the profile of the measures and other variations across the forward estimates.

## 3.2. Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	1,216,049	1,255,388	1,277,350	1,281,007	1,312,734
Suppliers	1,023,244	1,045,430	1,064,553	1,045,796	1,084,884
Depreciation and amortisation (a)	353,303	357,664	362,084	366,567	371,108
Interest on Right of Use (ROU)	15,669	15,982	16,302	16,628	16,960
<b>Total expenses</b>	<b>2,608,265</b>	<b>2,674,464</b>	<b>2,720,289</b>	<b>2,709,998</b>	<b>2,785,686</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Revenue from contracts with customers	108,106	108,375	108,646	108,920	109,196
Rental income	53,246	53,378	53,512	53,647	53,783
Other	11,258	11,258	11,258	11,258	11,258
<b>Total own-source revenue</b>	<b>172,610</b>	<b>173,011</b>	<b>173,416</b>	<b>173,825</b>	<b>174,237</b>
<b>Gains</b>					
Other revenue	777	777	777	777	777
<b>Total gains</b>	<b>777</b>	<b>777</b>	<b>777</b>	<b>777</b>	<b>777</b>
<b>Total own-source income</b>	<b>173,387</b>	<b>173,788</b>	<b>174,193</b>	<b>174,602</b>	<b>175,014</b>
<b>Net (cost of)/contribution by services</b>	<b>(2,434,878)</b>	<b>(2,500,676)</b>	<b>(2,546,096)</b>	<b>(2,535,396)</b>	<b>(2,610,672)</b>
Revenue from Government	2,282,036	2,346,196	2,389,961	2,377,585	2,451,168
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(152,842)</b>	<b>(154,480)</b>	<b>(156,135)</b>	<b>(157,811)</b>	<b>(159,504)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total comprehensive income/(loss)</b>	<b>(152,842)</b>	<b>(154,480)</b>	<b>(156,135)</b>	<b>(157,811)</b>	<b>(159,504)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(152,842)</b>	<b>(154,480)</b>	<b>(156,135)</b>	<b>(157,811)</b>	<b>(159,504)</b>

Table continued on the next page.

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

**Note: Impact of net cash appropriation arrangements**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(152,842)</b>	<b>(154,480)</b>	<b>(156,135)</b>	<b>(157,811)</b>	<b>(159,504)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	141,976	143,396	144,830	146,279	147,741
plus: depreciation/amortisation expenses for ROU assets (b)	159,578	162,770	166,025	169,346	172,733
less: lease principal repayments (b)	148,712	151,686	154,720	157,814	160,970
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- b) Applies leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	552,950	511,997	341,115	289,559	273,796
Trade and other receivables	787,976	792,935	797,894	797,894	797,894
<b>Total financial assets</b>	<b>1,340,926</b>	<b>1,304,932</b>	<b>1,139,009</b>	<b>1,087,453</b>	<b>1,071,690</b>
<b>Non-financial assets</b>					
Land and buildings	4,912,003	4,884,933	4,925,670	4,920,034	4,878,011
Property, plant and equipment	573,348	754,581	913,821	1,037,929	1,152,152
Intangibles	119,865	105,139	90,175	75,061	59,796
Inventories	57,431	57,431	57,431	57,431	57,431
Other non-financial assets	63,412	63,412	63,412	63,412	63,412
<b>Total non-financial assets</b>	<b>5,726,059</b>	<b>5,865,496</b>	<b>6,050,509</b>	<b>6,153,867</b>	<b>6,210,802</b>
Assets held for sale	323	323	323	323	323
<b>Total assets</b>	<b>7,067,308</b>	<b>7,170,751</b>	<b>7,189,841</b>	<b>7,241,643</b>	<b>7,282,815</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	166,098	167,564	169,030	169,030	169,030
Other payables	109,665	110,212	110,759	110,759	110,759
<b>Total payables</b>	<b>275,763</b>	<b>277,776</b>	<b>279,789</b>	<b>279,789</b>	<b>279,789</b>
<b>Interest bearing liabilities</b>					
Leases	1,132,984	1,142,099	1,151,396	1,160,879	1,170,552
<b>Total interest bearing liabilities</b>	<b>1,132,984</b>	<b>1,142,099</b>	<b>1,151,396</b>	<b>1,160,879</b>	<b>1,170,552</b>
<b>Provisions</b>					
Employee provisions	369,494	372,440	375,386	375,386	375,386
Other provisions	46,737	46,737	46,737	46,737	46,737
<b>Total provisions</b>	<b>416,231</b>	<b>419,177</b>	<b>422,123</b>	<b>422,123</b>	<b>422,123</b>
<b>Total liabilities</b>	<b>1,824,978</b>	<b>1,839,052</b>	<b>1,853,308</b>	<b>1,862,791</b>	<b>1,872,464</b>
<b>Net assets</b>	<b>5,242,330</b>	<b>5,331,699</b>	<b>5,336,533</b>	<b>5,378,852</b>	<b>5,410,351</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	4,012,376	4,256,225	4,417,194	4,617,324	4,808,327
Reserves	2,390,925	2,390,925	2,390,925	2,390,925	2,390,925
Retained surplus / (accumulated deficit)	(1,160,971)	(1,315,451)	(1,471,586)	(1,629,397)	(1,788,901)
<b>Total parent entity interest</b>	<b>5,242,330</b>	<b>5,331,699</b>	<b>5,336,533</b>	<b>5,378,852</b>	<b>5,410,351</b>
<b>Total equity</b>	<b>5,242,330</b>	<b>5,331,699</b>	<b>5,336,533</b>	<b>5,378,852</b>	<b>5,410,351</b>

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 2026–27)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2026</b>					
Balance carried forward from previous period	(1,160,971)	2,390,925	-	4,012,376	5,242,330
<b>Adjusted opening balance</b>	<b>(1,160,971)</b>	<b>2,390,925</b>	<b>-</b>	<b>4,012,376</b>	<b>5,242,330</b>
<b>Comprehensive income</b>					
Surplus/(deficit) for the period	(154,480)	-	-	-	(154,480)
<b>Total comprehensive income</b>	<b>(154,480)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(154,480)</b>
of which:					
Attributable to the Australian Government	(154,480)	-	-	-	(154,480)
<b>Contributions by owners</b>					
Return to the OPA	-	-	-	(12,000)	(12,000)
Equity injection - Appropriation	-	-	-	145,674	145,674
Departmental Capital Budget (DCB)	-	-	-	110,175	110,175
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>243,849</b>	<b>243,849</b>
<b>Estimated closing balance as at 30 June 2027</b>	<b>(1,315,451)</b>	<b>2,390,925</b>	<b>-</b>	<b>4,256,225</b>	<b>5,331,699</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(1,315,451)</b>	<b>2,390,925</b>	<b>-</b>	<b>4,256,225</b>	<b>5,331,699</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	2,278,235	2,342,395	2,386,160	2,377,585	2,451,168
Sale of goods and rendering of services	160,310	160,711	161,116	162,567	162,979
Net GST received	41,239	41,239	41,239	41,239	41,239
Other	11,227	11,227	11,227	11,258	11,258
<b>Total cash received</b>	<b>2,491,011</b>	<b>2,555,572</b>	<b>2,599,742</b>	<b>2,592,649</b>	<b>2,666,644</b>
<b>Cash used</b>					
Employees	1,212,593	1,251,932	1,273,894	1,281,007	1,312,734
Suppliers	1,062,288	1,084,474	1,103,597	1,086,258	1,125,346
Transfer to the OPA	-	12,000	73,542	-	-
Interest payments on lease liability	15,669	15,982	16,302	16,628	16,960
<b>Total cash used</b>	<b>2,290,550</b>	<b>2,364,388</b>	<b>2,467,335</b>	<b>2,383,893</b>	<b>2,455,040</b>
<b>Net cash from/(used by) operating activities</b>	<b>200,461</b>	<b>191,184</b>	<b>132,407</b>	<b>208,756</b>	<b>211,604</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	394,550	336,300	383,080	302,628	257,400
<b>Total cash used</b>	<b>394,550</b>	<b>336,300</b>	<b>383,080</b>	<b>302,628</b>	<b>257,400</b>
<b>Net cash from/(used by) investing activities</b>	<b>(394,550)</b>	<b>(336,300)</b>	<b>(383,080)</b>	<b>(302,628)</b>	<b>(257,400)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	276,124	255,849	234,511	200,130	191,003
<b>Total cash received</b>	<b>276,124</b>	<b>255,849</b>	<b>234,511</b>	<b>200,130</b>	<b>191,003</b>
<b>Cash used</b>					
Principal payments on lease liability	148,712	151,686	154,720	157,814	160,970
<b>Total cash used</b>	<b>148,712</b>	<b>151,686</b>	<b>154,720</b>	<b>157,814</b>	<b>160,970</b>
<b>Net cash from/(used by) financing activities</b>	<b>127,412</b>	<b>104,163</b>	<b>79,791</b>	<b>42,316</b>	<b>30,033</b>
<b>Net increase/(decrease) in cash held</b>	<b>(66,677)</b>	<b>(40,953)</b>	<b>(170,882)</b>	<b>(51,556)</b>	<b>(15,763)</b>
Cash and cash equivalents at the beginning of the reporting period	619,627	552,950	511,997	341,115	289,559
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>552,950</b>	<b>511,997</b>	<b>341,115</b>	<b>289,559</b>	<b>273,796</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	131,445	110,175	107,159	106,254	107,613
Equity injections - Bill 2	144,554	145,674	127,352	93,876	83,390
<b>Total new capital appropriations</b>	<b>275,999</b>	<b>255,849</b>	<b>234,511</b>	<b>200,130</b>	<b>191,003</b>
<b>Provided for:</b>					
Purchase of non-financial assets	275,999	255,849	234,511	200,130	191,003
<b>Total items</b>	<b>275,999</b>	<b>255,849</b>	<b>234,511</b>	<b>200,130</b>	<b>191,003</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	144,554	145,674	127,352	93,876	83,390
Funded by capital appropriation - DCB (b)	131,570	110,175	107,159	106,254	107,613
Funded internally from departmental resources (c)	118,426	80,451	148,569	102,498	66,397
<b>TOTAL</b>	<b>394,550</b>	<b>336,300</b>	<b>383,080</b>	<b>302,628</b>	<b>257,400</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	394,550	336,300	383,080	302,628	257,400
<b>Total cash used to acquire assets</b>	<b>394,550</b>	<b>336,300</b>	<b>383,080</b>	<b>302,628</b>	<b>257,400</b>

Prepared on Australian Accounting Standards basis.

- a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4).
- b) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
- c) Includes internally developed assets.

**Table 3.6: Statement of departmental asset movements (Budget year 2026–27)**

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	L&B, IP&E held for sale	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2026</b>						
Gross book value	2,178,066	1,938,774	707,396	442,165	323	5,266,724
Gross book value - ROU assets	1,169	1,772,754	2,541	-	-	1,776,464
Accumulated depreciation/amortisation and impairment	-	(205,881)	(136,589)	(322,300)	-	(664,770)
Accumulated depreciation/amortisation and impairment - ROU assets	(320)	(772,559)	-	-	-	(772,879)
<b>Opening net book balance</b>	<b>2,178,915</b>	<b>2,733,088</b>	<b>573,348</b>	<b>119,865</b>	<b>323</b>	<b>5,605,539</b>
<b>Capital asset additions</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - appropriation equity (a)	-	-	145,674	-	-	145,674
By purchase - appropriation ordinary annual services (b)	-	-	96,819	13,356	-	110,175
By purchase - other (c)	-	80,261	190	-	-	80,451
By purchase - other - ROU assets	-	160,801	-	-	-	160,801
<b>Total additions</b>	<b>-</b>	<b>241,062</b>	<b>242,683</b>	<b>13,356</b>	<b>-</b>	<b>497,101</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	(105,362)	(61,450)	(28,082)	-	(194,894)
Depreciation/amortisation on ROU assets	-	(162,770)	-	-	-	(162,770)
<b>Total other movements</b>	<b>-</b>	<b>(268,132)</b>	<b>(61,450)</b>	<b>(28,082)</b>	<b>-</b>	<b>(357,664)</b>
<b>As at 30 June 2027</b>						
Gross book value	2,178,066	2,019,035	950,079	455,521	323	5,603,024
Gross book value - ROU assets	1,169	1,933,555	2,541	-	-	1,937,265
Accumulated depreciation/amortisation and impairment	-	(311,243)	(198,039)	(350,382)	-	(859,664)
Accumulated depreciation/amortisation and impairment - ROU assets	(320)	(935,329)	-	-	-	(935,649)
<b>Closing net book balance</b>	<b>2,178,915</b>	<b>2,706,018</b>	<b>754,581</b>	<b>105,139</b>	<b>323</b>	<b>5,744,976</b>

Prepared on Australian Accounting Standards basis.

- 'Appropriation equity' refers to equity injection appropriations provided through *Appropriation Bill (No. 2) 2026–2027*.
- 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Bill (No. 1) 2026–2027* for DCBs.
- Other refers to internally developed assets.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>EXPENSES</b>					
Official Development Assistance	3,983,130	4,152,482	4,233,281	4,267,074	4,382,503
Multilateral Replenishments and other loans	1,159,996	107,857	726,583	492,085	27,857
Other grants and contributions	776,881	775,929	795,156	793,182	750,234
Export Finance Australia (EFA) – National Interest Account (NIA) expenses	1,205,452	100,307	55,402	(16,988)	(12,286)
Payments to corporate commonwealth entities – Tourism Australia	150,914	140,839	143,517	141,944	145,757
Other expenses	11,642	11,853	12,069	12,291	12,518
<b>Total expenses administered on behalf of Government</b>	<b>7,288,015</b>	<b>5,289,267</b>	<b>5,966,008</b>	<b>5,689,588</b>	<b>5,306,583</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Fees and charges	789,306	1,040,864	1,067,317	1,094,155	1,120,676
AIPRD loan interest	15,189	15,472	15,388	15,006	14,636
EFA dividend and competitive neutrality	39,568	27,850	31,300	34,750	38,200
Return of prior year administered expenses	32,086	32,246	32,568	32,894	33,223
Other revenue and gains	255	255	255	255	255
<b>Total non-taxation revenue</b>	<b>876,404</b>	<b>1,116,687</b>	<b>1,146,828</b>	<b>1,177,060</b>	<b>1,206,990</b>
<b>Total own-source revenue administered on behalf of</b>	<b>876,404</b>	<b>1,116,687</b>	<b>1,146,828</b>	<b>1,177,060</b>	<b>1,206,990</b>
<b>Net (cost of)/contribution by services</b>	<b>(6,411,611)</b>	<b>(4,172,580)</b>	<b>(4,819,180)</b>	<b>(4,512,528)</b>	<b>(4,099,593)</b>
<b>Total comprehensive income/(loss)</b>	<b>(6,411,611)</b>	<b>(4,172,580)</b>	<b>(4,819,180)</b>	<b>(4,512,528)</b>	<b>(4,099,593)</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	16,927	16,927	16,927	16,927	16,927
AIPRD loans	188,840	190,611	186,498	182,003	177,138
Multilateral investments	2,475,348	2,475,348	2,535,348	2,535,348	2,535,348
Investments in portfolio entities	825,323	825,323	825,323	825,323	825,323
Investments in external entities	173,190	180,690	180,690	180,690	180,690
Trade and other receivables	20,882	21,682	22,482	23,282	24,082
<b>Total financial assets</b>	<b>3,700,510</b>	<b>3,710,581</b>	<b>3,767,268</b>	<b>3,763,573</b>	<b>3,759,508</b>
<b>Non-financial assets</b>					
Computer software internally developed	79	79	79	79	79
<b>Total non-financial assets</b>	<b>79</b>	<b>79</b>	<b>79</b>	<b>79</b>	<b>79</b>
<b>Total assets administered on behalf of Government</b>	<b>3,700,589</b>	<b>3,710,660</b>	<b>3,767,347</b>	<b>3,763,652</b>	<b>3,759,587</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Multilateral replenishments	1,841,916	1,562,834	1,964,564	2,010,437	1,580,750
Other payables	177,173	177,173	177,173	177,173	177,173
<b>Total payables</b>	<b>2,019,089</b>	<b>1,740,007</b>	<b>2,141,737</b>	<b>2,187,610</b>	<b>1,757,923</b>
<b>Provisions</b>					
EFA NIA provisions	1,180,614	154,854	73,051	(33,157)	(99,361)
Employee provisions	66,084	66,084	66,084	66,084	66,084
<b>Total provisions</b>	<b>1,246,698</b>	<b>220,938</b>	<b>139,135</b>	<b>32,927</b>	<b>(33,277)</b>
<b>Total liabilities administered on behalf of Government</b>	<b>3,265,787</b>	<b>1,960,945</b>	<b>2,280,872</b>	<b>2,220,537</b>	<b>1,724,646</b>
<b>Net assets/(liabilities)</b>	<b>434,802</b>	<b>1,749,715</b>	<b>1,486,475</b>	<b>1,543,115</b>	<b>2,034,941</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Fees and charges	789,306	1,040,864	1,067,317	1,094,155	1,120,676
Net GST received	144,240	145,682	147,139	148,610	150,096
Return of prior year administered expenses	32,086	32,246	32,568	32,894	33,223
EFA dividend and competitive neutrality	39,568	27,850	31,300	34,750	38,200
Other	255	255	255	255	255
<b>Total cash received</b>	<b>1,005,455</b>	<b>1,246,897</b>	<b>1,278,579</b>	<b>1,310,664</b>	<b>1,342,450</b>
<b>Cash used</b>					
International development assistance	4,367,365	4,536,147	4,580,930	4,667,022	4,801,673
Other contributions	776,881	775,929	795,156	793,182	750,234
EFA – NIA	243,603	1,126,067	137,205	89,220	53,918
Payments to corporate commonwealth entities – Tourism Australia	150,914	140,839	143,517	141,944	145,757
Other	11,642	11,853	12,069	12,291	12,518
<b>Total cash used</b>	<b>5,550,405</b>	<b>6,590,835</b>	<b>5,668,877</b>	<b>5,703,659</b>	<b>5,764,100</b>
<b>Net cash from/(used by) operating activities</b>	<b>(4,544,950)</b>	<b>(5,343,938)</b>	<b>(4,390,298)</b>	<b>(4,392,995)</b>	<b>(4,421,650)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Repayments of AIPRD loans	9,751	13,701	19,501	19,501	19,501
<b>Total cash received</b>	<b>9,751</b>	<b>13,701</b>	<b>19,501</b>	<b>19,501</b>	<b>19,501</b>

Table continued on the next page.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>Cash used</b>					
Purchase of concessional financial instruments (IDA and ADF subscriptions)	202,101	148,956	184,343	194,874	188,470
Investment in Australian Development Investment Fund (ADI)	36,500	7,500	-	-	-
Loans made	800	800	800	800	800
<b>Total cash used</b>	<b>239,401</b>	<b>157,256</b>	<b>185,143</b>	<b>195,674</b>	<b>189,270</b>
<b>Net cash from/(used by) investing activities</b>	<b>(229,650)</b>	<b>(143,555)</b>	<b>(165,642)</b>	<b>(176,173)</b>	<b>(169,769)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	36,500	8,300	800	800	800
<b>Total cash received</b>	<b>36,500</b>	<b>8,300</b>	<b>800</b>	<b>800</b>	<b>800</b>
<b>Net cash from/(used by) financing activities</b>	<b>36,500</b>	<b>8,300</b>	<b>800</b>	<b>800</b>	<b>800</b>
<b>Net increase/(decrease) in cash held</b>	<b>(4,738,100)</b>	<b>(5,479,193)</b>	<b>(4,555,140)</b>	<b>(4,568,368)</b>	<b>(4,590,619)</b>
Cash and cash equivalents at beginning of reporting period	16,927	16,927	16,927	16,927	16,927
Cash from Official Public Account for:					
- Appropriations	5,163,770	6,203,970	5,318,028	5,300,511	5,341,730
- Special Appropriations	445,296	390,139	388,053	449,412	460,744
Total cash from Official Public Account	5,609,066	6,594,109	5,706,081	5,749,923	5,802,474
Cash to Official Public Account for:					
- Appropriations	(870,966)	(1,114,916)	(1,150,941)	(1,181,555)	(1,211,855)
Total cash to Official Public Account	(870,966)	(1,114,916)	(1,150,941)	(1,181,555)	(1,211,855)
<b>Cash and cash equivalents at end of reporting period</b>	<b>16,927</b>	<b>16,927</b>	<b>16,927</b>	<b>16,927</b>	<b>16,927</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Administered Assets and Liabilities - Bill 2	36,500	8,300	800	800	800
<b>Total new capital appropriations</b>	<b>36,500</b>	<b>8,300</b>	<b>800</b>	<b>800</b>	<b>800</b>
<b>Provided for:</b>					
Other Items	36,500	8,300	800	800	800
<b>Total items</b>	<b>36,500</b>	<b>8,300</b>	<b>800</b>	<b>800</b>	<b>800</b>

Prepared on Australian Accounting Standards basis.

**Table 3.11: Statement of administered asset movements (Budget year 2026–27)**

	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2026</b>		
Gross book value	13,144	13,144
Accumulated depreciation/amortisation and impairment	(13,065)	(13,065)
<b>Opening net book balance</b>	<b>79</b>	<b>79</b>
<b>As at 30 June 2027</b>		
Gross book value	13,144	13,144
Accumulated depreciation/ amortisation and impairment	(13,065)	(13,065)
<b>Closing net book balance</b>	<b>79</b>	<b>79</b>

Prepared on Australian Accounting Standards basis.



# **Australian Trade and Investment Commission**

## **Entity resources and planned performance**



# Australian Trade and Investment Commission

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# Australian Trade and Investment Commission

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Australian Trade and Investment Commission (Austrade) is the Australian Government's international trade and investment promotion agency. Austrade also has responsibility for national tourism policy and program delivery, including the publication of official tourism statistics. In some overseas locations, Austrade delivers consular and passport services on behalf of the Australian Government. Austrade operates as a statutory agency within the Foreign Affairs and Trade portfolio.

Austrade's outcomes are:

1. To contribute to Australia's economic prosperity by supporting Australian exporters to expand internationally, attracting productive international investment, and growing the visitor economy; and
2. The protection and welfare of Australians abroad through timely and responsive consular and passport services in specific locations overseas.

Austrade delivers quality trade and investment services to businesses and policy advice to government to support the growth of Australia's prosperity, including leading on national tourism policy.

Austrade operates internationally, with a presence in 60 overseas locations. Austrade provides practical in-market support to clients, drawing on our commercial knowledge and international networks, and contributes policy advice to government, using our global and commercial perspectives. Austrade also provides consular and passport services to Australians in 11 overseas locations.

In Australia, Austrade operates in 8 locations. Austrade extends its support for Australian businesses via the TradeStart network, which is delivered in partnership with state, territory and local governments, as well as industry bodies, in 30 locations across Australia.

In 2026–27, Austrade will continue helping Australian businesses become export-ready, expand internationally and diversify through trade facilitation and program support. Austrade focuses its market activities to align with key government priorities.

Austrade is supporting Australian businesses to navigate an increasingly uncertain trading environment. Under the Accessing New Markets Initiative (ANMI), Austrade is working in close partnership with national peak industry bodies to assist Australian exporters to diversify into new markets, and to capitalise on growth opportunities in established markets. Austrade has also launched a Trade Resilience Service to support businesses impacted by current volatility in the Middle East.

ANMI and the Trade Resilience Service complement Austrade's efforts to support Australian businesses to diversify into new markets, including offering one-on-one support, trade missions and events, and digital trade services provided via the Go Global Toolkit.

Austrade will continue to support Australian exporters to diversify through the Southeast Asia Business Exchange (SEABX) and the South Asia Business Exchange (SABX), alongside targeted assistance to help Australian exporters realise the full benefits of free trade agreements, such as the Australia-European Union Free Trade Agreement (A-EU FTA) and the Australia-United Arab Emirates Comprehensive Economic Partnership Agreement (Australia-UAE CEPA).

Austrade supports First Nations businesses to access international markets and embeds First Nations perspectives in our activities. Austrade also supports Australian businesses on their export journey by providing guidance and resources through the Go Global Toolkit and administering the Export Market Development Grants program.

As Australia's national foreign investment attraction and facilitation agency, Austrade supports Australia's economic resilience, Australia's energy transition and promotes Australia as a trusted partner in net zero transformation, driving outcomes that lower emissions and position Australia as a renewable energy superpower. In collaboration with state and territory governments, our focus in 2026–27 is to attract investment that aligns with the 'Future Made in Australia' agenda to enhance Australia's economic competitiveness by fostering the growth of critical and emerging industries and technologies. This includes continuing to support the global net zero transformation through the growth of Australia's critical minerals sector.

Building on *Invested: Australia's Southeast Asia Economic Strategy to 2040*, Austrade will continue to boost two-way trade and investment between Australia and Southeast Asia by delivering the Southeast Asia Investment Deal Teams Program. In collaboration with our partner agencies, Austrade will also continue to prioritise inbound tourism attraction, strengthening efforts to both attract and better service travellers, and drive growth across leisure, business and education travel.

Leadership of tourism policy and the visitor economy remains a priority for Austrade. Austrade is responsible for the national THRIVE 2030 (The Re-Imagined Visitor Economy) strategy, which charts a course for the recovery and sustainable growth of Australia as a domestic and international tourism destination. THRIVE 2030 is focused on diversifying markets, modernising the visitor economy workforce, infrastructure and business practices, and improving collaboration across industry and governments. This includes developing high-quality visitor economy data and insights via Tourism Research Australia. Austrade continues to deliver a range of grant programs that support the recovery and sustainable growth of Australia’s visitor economy, such as in the Great Barrier Reef and Central Australia.

A more detailed description of Austrade’s activities will be provided in Austrade’s Corporate Plan 2026–27. Progress against our performance measures is detailed in our Annual Performance Statements, contained in the Austrade Annual Report.

## **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' 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: Australian Trade and Investment Commission resource statement – Budget estimates for 2026–27 as at Budget May 2026**

	2025-26 <i>Estimated actual</i> \$'000	2026-27 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	56,249	51,425
Departmental appropriation (b)	283,370	279,424
s74 External Revenue (c)	26,422	26,422
Departmental capital budget (d)	6,225	10,391
Annual appropriations - other services - non-operating (e)		
Prior year appropriations available	12,043	11,512
Equity injection	2,734	1,999
Total departmental annual appropriations	<b>387,043</b>	<b>381,173</b>
<b>Total departmental resourcing</b>	<b>387,043</b>	<b>381,173</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	71,471	77,539
Outcome 1	121,400	118,950
Total administered annual appropriations	<b>192,871</b>	<b>196,489</b>
<b>Total administered resourcing</b>	<b>192,871</b>	<b>196,489</b>
<b>Total resourcing for Austrade</b>	<b>579,914</b>	<b>577,662</b>
	2025-26	2026-27
<b>Average staffing level (number)</b>	<b>1,166</b>	<b>1,138</b>

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) 2026–2027.*
- b) Excludes departmental capital budget (DCB).
- c) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- d) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- e) *Appropriation Bill (No. 2) 2026–2027.*

### 1.3 Budget measures

Budget measures in Part 1 relating to the Australian Trade and Investment Commission are detailed in the Budget Paper No. 2 and are summarised below.

**Table 1.2: Entity 2026–27 Budget measures**

**Part 1: Measures announced since the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO)**

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
<b>Payment measures</b>					
Supporting Trade and Tourism (a) (b) (c)	1.1, 1.2				
Departmental payment	-	18,624	21,530	13,617	-
Administered Payment	-	1,000	1,000	-	-
<b>Total</b>	-	<b>19,624</b>	<b>22,530</b>	<b>13,617</b>	-
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (d)	1.1				
Departmental payment	-	-	-	-	(9,682)
<b>Total</b>	-	-	-	-	<b>(9,682)</b>
<b>Total payment measures</b>					
Departmental	-	18,624	21,530	13,617	(9,682)
Administered	-	1,000	1,000	-	-
<b>Total</b>	-	<b>19,624</b>	<b>22,530</b>	<b>13,617</b>	<b>(9,682)</b>

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 full measure description and package details appear in Budget Paper No. 2 under the Foreign Affairs and Trade portfolio.
- b) Includes capital funding of \$1.981 million in 2026-27 and \$1.956 million in 2027-28.
- c) Includes costs of \$1.1 million over 2 years that will be fully absorbed by Austrade.
- d) 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 Austrade can be found at:

<https://www.austrade.gov.au/en/about-austrade/governance/corporate-plan>.

The most recent annual performance statement can be found at:

<https://www.austrade.gov.au/en/about-austrade/governance/annual-report>.

## 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: To contribute to Australia’s economic prosperity by supporting Australian exporters to expand internationally, attracting productive international investment, and growing the visitor economy.**

### Linked programs

<p><b>Department of Infrastructure, Transport, Regional Development, Communications, Sports and the Arts</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 3.1 – Regional Development</li> </ul>
<p><b>Contribution to Outcome 1 made by linked programs</b></p> <p>The Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts supports tourism demand-driving infrastructure, arts and culture in Australia’s regions through regional programs and as part of its role in THRIVE 2030.</p>
<p><b>Department of Education</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 2.7 – International Education Support</li> </ul>
<p><b>Contribution to Outcome 1 made by linked programs</b></p> <p>Program 2.7 contributes to partnerships with foreign governments to advance Australia’s education sector and reputation. The Program also ensures policy and legislation protects and enhances Australia’s reputation for quality education, consumer protections, and system integrity. The Department of Education and Austrade collaborate to align policy and program delivery to improve Australia’s quality international education sector, complementing Austrade’s focus on enabling a sustainable, diverse and high-quality international education sector.</p>

Table continued on the next page.

**Linked programs (continued)**

<b>Department of Agriculture, Fisheries and Forestry</b>
<b>Programs</b> <ul style="list-style-type: none"> <li>• Program 1.13 – International Market Access</li> <li>• Program 2.01 – Biosecurity and Export Services</li> </ul>
<b>Contribution to Outcome 1 made by linked programs</b> <p>The Department of Agriculture, Fisheries and Forestry and Austrade work together to achieve the best outcomes for Australian agricultural, fisheries and forestry exporters, including through improved market access and supporting the transition plan to phase out live sheep exports by sea. The department also undertakes activities to preserve Australia's favourable animal and plant health status, helping maintain overseas markets.</p>
<b>Department of Foreign Affairs and Trade</b>
<b>Programs</b> <ul style="list-style-type: none"> <li>• Program 1.1 – Foreign Affairs and Trade Operations</li> </ul>
<b>Contribution to Outcome 1 made by linked programs</b> <p>The Department of Foreign Affairs and Trade (DFAT) and Austrade work closely across a number of areas to promote trade and investment; address non-tariff barriers to trade; support and facilitate businesses to engage in trade; advocate to uphold the global rules-based trading system; and advance First Nations Foreign Policy. DFAT and Austrade work closely on advancing trade diversification and strengthening economic bilateral relationships, such as activities connected to implementing recommendations of Invested: Australia's Southeast Asia Economic Strategy to 2040 and supporting Australia's critical minerals sector. This cooperation results in more economic opportunities and contributes to the projection of a positive image of Australia as a favourable destination to undertake business, investment, tourism and study.</p>

Table continued on the next page.

**Linked programs (continued)**

<p><b>Department of Industry, Science and Resources</b></p> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.2 – Investing in science, technology and commercialisation</li> <li>• Program 1.3 – Supporting a strong resources sector</li> </ul> <p><b>Contribution to Outcome 1 made by linked programs</b></p> <p>The Department of Industry, Science and Resources works with Austrade to build global networks, develop resilient supply chains, attract international investment to Australia and identify and capitalise on opportunities in priority areas such as critical minerals, critical technologies, and manufacturing. By improving Australia's industrial capability and competitiveness through the National Reconstruction Fund, the Department of Industry, Science and Resources will indirectly support Australian exporters and attract foreign investment. The Department of Industry, Science and Resources works with Austrade to support the aims of the department funded Asialink Business Program to enhance Asia capability and readiness across business and industry. Asialink Business has signed an MOU with Austrade to formalise a strategic partnership and shared commitment to boost capabilities of Australian businesses seeking to expand into Asian markets, with enhanced support to enter and succeed.</p>
<p><b>Department of Defence</b></p> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 2.9 – Capability Acquisition and Sustainment</li> </ul> <p><b>Contribution to Outcome 1 made by linked programs</b></p> <p>Implementation of the Government's Defence Industry Development Strategy is led by Defence. The partnership with Austrade is focused on growing exports to bring scale, competitiveness, and sustainability to Australia's defence industrial base.</p>
<p><b>Tourism Australia</b></p> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – Grow demand and foster a competitive and sustainable Australian tourism industry through partnership marketing to targeted global consumers in key markets</li> </ul> <p><b>Contribution to Outcome 1 made by linked programs</b></p> <p>Austrade provides research and policy support to Tourism Australia's activities of promoting the export of Australian tourism services. These exports contribute to Australia's prosperity.</p>

**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**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Outcome 1: To contribute to Australia's economic prosperity by supporting Australian exporters to expand internationally, attracting productive international investment, and growing the visitor economy.</b>					
<b>Program 1.1: Supporting Australian exporters to expand internationally, attracting productive international investment, and growing the visitor economy</b>					
Departmental expenses					
Departmental appropriations <sup>74</sup> External Revenue (a)	270,778	268,013	237,096	231,501	224,114
Expenses not requiring appropriation in the Budget year (b)	25,422	26,422	26,422	26,422	26,422
	9,500	9,500	9,500	9,500	9,500
<b>Departmental total</b>	<b>305,700</b>	<b>303,935</b>	<b>273,018</b>	<b>267,423</b>	<b>260,036</b>
<b>Total expenses for program 1.1</b>	<b>305,700</b>	<b>303,935</b>	<b>273,018</b>	<b>267,423</b>	<b>260,036</b>
<b>Program 1.2: Programs to support Australian exporters to expand internationally, attract productive international investment, and grow the visitor economy</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1))	132,250	120,900	114,000	110,000	110,000
<b>Administered total</b>	<b>132,250</b>	<b>120,900</b>	<b>114,000</b>	<b>110,000</b>	<b>110,000</b>
<b>Total expenses for program 1.2</b>	<b>132,250</b>	<b>120,900</b>	<b>114,000</b>	<b>110,000</b>	<b>110,000</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1))	132,250	120,900	114,000	110,000	110,000
<b>Administered total</b>	<b>132,250</b>	<b>120,900</b>	<b>114,000</b>	<b>110,000</b>	<b>110,000</b>
Departmental expenses					
Departmental appropriations <sup>74</sup> External Revenue (a)	270,778	268,013	237,096	231,501	224,114
Expenses not requiring appropriation in the Budget year (b)	25,422	26,422	26,422	26,422	26,422
	9,500	9,500	9,500	9,500	9,500
<b>Departmental total</b>	<b>305,700</b>	<b>303,935</b>	<b>273,018</b>	<b>267,423</b>	<b>260,036</b>
<b>Total expenses for Outcome 1</b>	<b>437,950</b>	<b>424,835</b>	<b>387,018</b>	<b>377,423</b>	<b>370,036</b>

Table continued on the next page.

**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>Movement of administered funds between years (c)</b>					
Outcome 1:					
Program 1.2	(1,950)	1,950	-	-	-
<b>Total movement of administered funds</b>	<b>(1,950)</b>	<b>1,950</b>	-	-	-
	2025-26	2026-27			
<b>Average staffing level (number)</b>	1,130	1,102			

- a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees.
- c) 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 2.1.2: Program components of Outcome 1**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>1.2.1 - Component 1: Export Market Development Grants program</b>					
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1)	122,800	110,000	110,000	110,000	110,000
<b>Total component 1 expenses</b>	<b>122,800</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
<b>1.2.2 - Component 2: Supporting Australian Tourism and Travel</b>					
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1)	1,600	1,500	-	-	-
<b>Total component 2 expenses</b>	<b>1,600</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1.2.3 - Component 3: Sculpture by the Sea</b>					
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1)	300	450	-	-	-
<b>Total component 3 expenses</b>	<b>300</b>	<b>450</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1.2.4 - Component 4: Supporting Australia's Trade and Tourism Industries</b>					
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1)	7,550	7,950	3,000	-	-
<b>Total component 4 expenses</b>	<b>7,550</b>	<b>7,950</b>	<b>3,000</b>	<b>-</b>	<b>-</b>
<b>1.2.5 - Component 5: Supporting Australia's Tourism and Travel Extension</b>					
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1)	-	1,000	1,000	-	-
<b>Total component 5 expenses</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>
<b>Total program expenses</b>	<b>132,250</b>	<b>120,900</b>	<b>114,000</b>	<b>110,000</b>	<b>110,000</b>

**Performance measures for Outcome 1**

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are to be provided.

**Table 2.1.3: Performance measures for Outcome 1**

<b>Outcome 1 – To contribute to Australia’s economic prosperity by supporting Australian exporters to expand internationally, attracting productive international investment, and growing the visitor economy.</b>		
<b>Program 1.1 – Supporting Australian exporters to expand internationally, attracting productive international investment, and growing the visitor economy</b>		
<b>Key activities</b>	Austrade: <ul style="list-style-type: none"> <li>• supports Australian businesses to establish, expand and diversify international markets through trade advice, connections, and support;</li> <li>• proactively targets and attracts inwards foreign investment and outward investment, including via the Southeast Asia Investment Deal Teams;</li> <li>• contributes to, and informs, the strategic direction of Australia’s trade and investment, including through supporting the building of national capability, partnering with industry and sharing market insights;</li> <li>• conducts global marketing and promotion to create awareness of Australia’s nation brand, generate demand for Australian products and support conversion of leads for trade and investment; and</li> <li>• leads national visitor economy policy development and implementation, supported by the publication of official tourism statistics through Tourism Research Australia.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	High level of satisfaction for Austrade’s clients with Austrade’s services.	At least 85 per cent.
<b>Year</b>	<b>Performance measures</b>	<b>Planned performance results</b>
Budget Year 2026–27	High level of satisfaction for Austrade’s clients with Austrade’s services.	Maintained or improved compared to the previous year.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil		

**Table 2.1.3: Performance measures for Outcome 1 (continued)**

<b>Program 1.2 – Programs to support Australian exporters to expand internationally, attract productive international investment, and grow the visitor economy</b>		
<b>Key activities</b>	Austrade supports Australian businesses to expand internationally through program support, including through the Export Market Development Grants (EMDG) Scheme.	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	EMDG recipients report that the receipt of a grant encouraged them to increase their export promotion activities.	At least 70 per cent.
<b>Year</b>	<b>Performance measures</b>	<b>Planned performance results</b>
Budget Year 2026–27	EMDG recipients report that the receipt of a grant encouraged them to increase their export promotion activities.	Maintained or improved compared to the previous year.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.2 resulting from 2026–27 Budget Measures: Nil		

## 2.1 Budgeted expenses and performance for Outcome 2

**Outcome 2: The protection and welfare of Australians abroad through timely and responsive consular and passport services in specific locations overseas.**

### Linked programs

<b>Department of Foreign Affairs and Trade</b>
<b>Programs</b> <ul style="list-style-type: none"><li>• Program 1.1 – Foreign Affairs and Trade</li><li>• Program 2.1 – Consular Services</li><li>• Program 2.2 – Passport Services</li></ul>
<b>Contribution to Outcome 2 made by linked programs</b> <p>Austrade delivers consular and passport services on behalf of the Australian Government in 11 locations.</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 2.2.1: Budgeted expenses for Outcome 2**

<b>Outcome 2: The protection and welfare of Australians abroad through timely and responsive consular and passport service in specific locations overseas.</b>					
	2025-26	2026-27	2027-28	2028-29	2029-30
	Estimated	Budget	Forw ard	Forw ard	Forw ard
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 2.1: Consular Services</b>					
Departmental expenses					
Departmental appropriation	11,436	11,411	11,544	11,682	11,821
s74 External Revenue (a)	1,000	-	-	-	-
<b>Departmental total</b>	<b>12,436</b>	<b>11,411</b>	<b>11,544</b>	<b>11,682</b>	<b>11,821</b>
<b>Total expenses for program 2.1</b>	<b>12,436</b>	<b>11,411</b>	<b>11,544</b>	<b>11,682</b>	<b>11,821</b>
<b>Outcome 2 Totals by appropriation type</b>					
Departmental expenses					
Departmental appropriation	11,436	11,411	11,544	11,682	11,821
s74 External Revenue (a)	1,000	-	-	-	-
<b>Departmental total</b>	<b>12,436</b>	<b>11,411</b>	<b>11,544</b>	<b>11,682</b>	<b>11,821</b>
<b>Total expenses for Outcome 2</b>	<b>12,436</b>	<b>11,411</b>	<b>11,544</b>	<b>11,682</b>	<b>11,821</b>
	2025-26	2026-27			
<b>Average staffing level (number)</b>	36	36			

a) Estimated expenses incurred in relation to 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.

**Performance measures for Outcome 2**

Table 2.2.2 details the performance measures for each program associated with Outcome 2. 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. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are to be provided.

**Table 2.2.2: Performance measures for Outcome 2**

<b>Outcome 2 – The protection and welfare of Australians abroad through timely and responsive consular and passport services in specific locations overseas.</b>		
<b>Program 2.1 – Consular and Passport Services</b>		
<b>Key activities</b>	Austrade helps Australians overseas through the delivery of effective consular services, efficient passport services and practical contingency planning in designated locations, in accordance with DFAT’s Consular Services and Passports Client Services Charter.	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	Effective delivery of consular and passport services to Australians overseas.	At least 97 per cent of passports processed by Austrade are without administrative errors.
<b>Year</b>	<b>Performance measures</b>	<b>Planned performance results</b>
Budget Year 2026–27	Effective delivery of consular and passport services to Australians overseas.	Maintained or improved compared to the previous year.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 2.1 resulting from 2026–27 Budget Measures: Nil		

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026–27 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**

An analysis of Austrade’s budgeted financial statements, as reflected in the departmental financial statements and administered schedules, is provided below.

##### **Departmental financial statements**

The Departmental financial statements represent the assets, liabilities, revenues, and expenses which are controlled by Austrade. Departmental expenses include employee and supplier expenses and other administrative costs which are incurred by Austrade in undertaking its operations.

##### **Budgeted departmental comprehensive income statement**

This statement provides estimated actual financial results for 2025–26 and the estimated revenue and expenses for 2026–27 and forward years.

Total income in 2026–27 is estimated to be \$305.8 million, a decrease of \$3.1 million from 2025–26. Total estimated expenses for 2026–27 decrease commensurately.

##### **Budgeted departmental balance sheet**

This statement discloses the estimated end of year financial position for Austrade. Austrade’s budgeted net asset position at the end of 2026–27 is \$47.9 million, representing a slight increase from the net asset position at the end of the 2025–26 financial year.

##### **Departmental capital budget statement**

This statement shows all planned departmental capital expenditure on non-financial assets, whether funded through capital appropriations, equity injections, borrowings, or funds from internal sources.

##### **Departmental statement of asset movements**

This statement shows budgeted acquisitions and disposals of non-financial assets during the budget year.

##### **Schedule of administered activity**

Details of transactions administered by Austrade on behalf of the Government are shown in the following schedules to the financial statements.

### **Schedule of budgeted income and expenses administered on behalf of Government**

This schedule discloses revenue and expenses administered on behalf of the Government.

Administered expenses of \$120.9 million for 2026–27 financial year relate to the Export Market Development Grants (EMDG) program (\$110.0 million), Sculpture by the Sea program (\$0.45 million), Supporting Australian Tourism and Travel program (\$1.5 million), Supporting Australian Tourism and Travel Extension (\$1.0 million) and Supporting Australia’s Trade and Tourism Industries programs (\$7.95 million).

Administered expenditure in 2026–27 is estimated to be \$2.0 million greater than administered resourcing provided through Appropriation Bill 1 in 2026–27. Austrade was appropriated for this expenditure in 2025–26.

### **Schedule of budgeted assets and liabilities administered on behalf of Government**

This schedule identifies the assets and liabilities administered on behalf of the Government.

Total administered assets and liabilities for 2025–26 are estimated at \$0.9 million and \$15.9 million respectively. Liabilities administered on behalf of Government relate to provisions recognised for grant payments from the EDMG program where the timing of those payments is uncertain.

### **Schedule budgeted administered cash flows**

This schedule shows cash flows administered on behalf of the Government. All cash received is expected to be expended on the relevant programs.

## 3.2. Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	185,396	181,621	169,057	164,952	158,133
Suppliers	101,923	101,173	82,891	80,477	81,213
Depreciation and amortisation (a)	29,580	30,944	31,619	32,587	31,343
Finance costs	1,237	1,104	995	1,089	1,168
<b>Total expenses</b>	<b>318,136</b>	<b>314,842</b>	<b>284,562</b>	<b>279,105</b>	<b>271,857</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	22,422	22,422	22,422	22,422	22,422
Rental income	3,000	3,000	3,000	3,000	3,000
Other	1,000	1,000	1,000	1,000	1,000
<b>Total own-source revenue</b>	<b>26,422</b>	<b>26,422</b>	<b>26,422</b>	<b>26,422</b>	<b>26,422</b>
<b>Total own-source income</b>	<b>26,422</b>	<b>26,422</b>	<b>26,422</b>	<b>26,422</b>	<b>26,422</b>
<b>Net (cost of)/contribution by services</b>	<b>(291,714)</b>	<b>(288,420)</b>	<b>(258,140)</b>	<b>(252,683)</b>	<b>(245,435)</b>
Revenue from Government	282,546	279,424	249,159	243,250	233,790
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(9,168)</b>	<b>(8,996)</b>	<b>(8,981)</b>	<b>(9,433)</b>	<b>(11,645)</b>
<b>Total comprehensive income/(loss)</b>	<b>(9,168)</b>	<b>(8,996)</b>	<b>(8,981)</b>	<b>(9,433)</b>	<b>(11,645)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(9,168)</b>	<b>(8,996)</b>	<b>(8,981)</b>	<b>(9,433)</b>	<b>(11,645)</b>

Table continued on the next page.

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

**Note: Impact of net cash appropriation arrangements**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>Total comprehensive income/(loss) - as per statement of</b>					
<b>Comprehensive Income</b>	<b>(9,168)</b>	<b>(8,996)</b>	<b>(8,981)</b>	<b>(9,433)</b>	<b>(11,645)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	9,500	9,500	9,500	9,500	9,500
plus: depreciation/amortisation expenses for ROU assets (b)	20,080	21,444	22,119	23,087	21,843
less: lease principal repayments (b)	20,412	21,948	22,638	23,154	19,698
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- b) Applies leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	9,856	9,856	9,856	9,856	9,856
Trade and other receivables	52,137	52,137	52,137	52,137	52,137
<b>Total financial assets</b>	<b>61,993</b>	<b>61,993</b>	<b>61,993</b>	<b>61,993</b>	<b>61,993</b>
<b>Non-financial assets</b>					
Land and buildings	73,379	64,460	76,870	120,500	113,853
Property, plant and equipment	10,252	9,179	8,206	7,324	6,442
Intangibles	19,578	24,449	29,071	32,009	35,075
Other non-financial assets	6,094	6,094	6,094	6,094	6,094
<b>Total non-financial assets</b>	<b>109,303</b>	<b>104,182</b>	<b>120,241</b>	<b>165,927</b>	<b>161,464</b>
<b>Total assets</b>	<b>171,296</b>	<b>166,175</b>	<b>182,234</b>	<b>227,920</b>	<b>223,457</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	10,432	10,432	10,432	10,432	10,432
Other payables	9,343	9,343	9,343	9,343	9,343
<b>Total payables</b>	<b>19,775</b>	<b>19,775</b>	<b>19,775</b>	<b>19,775</b>	<b>19,775</b>
<b>Interest bearing liabilities</b>					
Leases	61,300	52,785	65,285	109,717	106,077
<b>Total interest bearing liabilities</b>	<b>61,300</b>	<b>52,785</b>	<b>65,285</b>	<b>109,717</b>	<b>106,077</b>
<b>Provisions</b>					
Employee provisions	39,236	39,236	39,236	39,236	39,236
Other provisions	6,499	6,499	6,499	6,499	6,499
<b>Total provisions</b>	<b>45,735</b>	<b>45,735</b>	<b>45,735</b>	<b>45,735</b>	<b>45,735</b>
<b>Total liabilities</b>	<b>126,810</b>	<b>118,295</b>	<b>130,795</b>	<b>175,227</b>	<b>171,587</b>
<b>Net assets</b>	<b>44,486</b>	<b>47,880</b>	<b>51,439</b>	<b>52,693</b>	<b>51,870</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	234,066	246,456	258,996	269,683	280,505
Reserves	43,670	43,670	43,670	43,670	43,670
Retained surplus (accumulated deficit)	(233,250)	(242,246)	(251,227)	(260,660)	(272,305)
<b>Total parent entity interest</b>	<b>44,486</b>	<b>47,880</b>	<b>51,439</b>	<b>52,693</b>	<b>51,870</b>
<b>Total equity</b>	<b>44,486</b>	<b>47,880</b>	<b>51,439</b>	<b>52,693</b>	<b>51,870</b>

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 2026–27)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2026</b>				
Balance carried forward from previous period	(233,250)	43,670	234,066	44,486
<b>Adjusted opening balance</b>	<b>(233,250)</b>	<b>43,670</b>	<b>234,066</b>	<b>44,486</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(8,996)	-	-	(8,996)
<b>Total comprehensive income</b>	<b>(8,996)</b>	<b>-</b>	<b>-</b>	<b>(8,996)</b>
of which:				
Attributable to the Australian Government	(8,996)	-	-	(8,996)
<b>Contributions by owners</b>				
Equity injection - Appropriation	-	-	1,999	1,999
Departmental Capital Budget (DCB)	-	-	10,391	10,391
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>12,390</b>	<b>12,390</b>
<b>Estimated closing balance as at 30 June 2027</b>	<b>(242,246)</b>	<b>43,670</b>	<b>246,456</b>	<b>47,880</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(242,246)</b>	<b>43,670</b>	<b>246,456</b>	<b>47,880</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	286,537	279,424	249,159	243,250	233,790
Sale of goods and rendering of services	25,422	25,422	25,422	25,422	25,422
Other	1,000	1,000	1,000	1,000	1,000
<b>Total cash received</b>	<b>312,959</b>	<b>305,846</b>	<b>275,581</b>	<b>269,672</b>	<b>260,212</b>
<b>Cash used</b>					
Employees	185,396	181,621	169,057	164,952	158,133
Suppliers	101,923	101,173	82,891	80,477	81,213
Interest payments on lease liability	1,237	1,104	995	1,089	1,168
<b>Total cash used</b>	<b>288,556</b>	<b>283,898</b>	<b>252,943</b>	<b>246,518</b>	<b>240,514</b>
<b>Net cash from/(used by) operating activities</b>	<b>24,403</b>	<b>21,948</b>	<b>22,638</b>	<b>23,154</b>	<b>19,698</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	12,950	12,390	12,540	10,687	10,822
<b>Total cash used</b>	<b>12,950</b>	<b>12,390</b>	<b>12,540</b>	<b>10,687</b>	<b>10,822</b>
<b>Net cash from/(used by) investing activities</b>	<b>(12,950)</b>	<b>(12,390)</b>	<b>(12,540)</b>	<b>(10,687)</b>	<b>(10,822)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	8,959	12,390	12,540	10,687	10,822
<b>Total cash received</b>	<b>8,959</b>	<b>12,390</b>	<b>12,540</b>	<b>10,687</b>	<b>10,822</b>
<b>Cash used</b>					
Principal payments on lease liability	20,412	21,948	22,638	23,154	19,698
<b>Total cash used</b>	<b>20,412</b>	<b>21,948</b>	<b>22,638</b>	<b>23,154</b>	<b>19,698</b>
<b>Net cash from/(used by) financing activities</b>	<b>(11,453)</b>	<b>(9,558)</b>	<b>(10,098)</b>	<b>(12,467)</b>	<b>(8,876)</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	9,856	9,856	9,856	9,856	9,856
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>9,856</b>	<b>9,856</b>	<b>9,856</b>	<b>9,856</b>	<b>9,856</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	6,225	10,391	10,566	10,669	10,804
Equity injections - Bill 2	2,734	1,999	1,974	18	18
<b>Total new capital appropriations</b>	<b>8,959</b>	<b>12,390</b>	<b>12,540</b>	<b>10,687</b>	<b>10,822</b>
<b>Provided for:</b>					
Purchase of non-financial assets	8,959	12,390	12,540	10,687	10,822
<b>Total items</b>	<b>8,959</b>	<b>12,390</b>	<b>12,540</b>	<b>10,687</b>	<b>10,822</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
<b>ASSETS</b>					
Funded by capital appropriations (a)	3,028	1,999	1,974	18	18
Funded by capital appropriation - DCB (b)	9,922	10,391	10,566	10,669	10,804
<b>TOTAL</b>	<b>12,950</b>	<b>12,390</b>	<b>12,540</b>	<b>10,687</b>	<b>10,822</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	12,950	12,390	12,540	10,687	10,822
<b>Total cash used to acquire assets</b>	<b>12,950</b>	<b>12,390</b>	<b>12,540</b>	<b>10,687</b>	<b>10,822</b>

Prepared on Australian Accounting Standards basis.

- a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6).
- b) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

**Table 3.6: Statement of departmental asset movements (Budget year 2026–27)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2026</b>				
Gross book value	21,899	16,206	55,951	94,056
Gross book value - ROU assets	103,345	-	-	103,345
Accumulated depreciation/ amortisation and impairment	(1,954)	(5,954)	(36,373)	(44,281)
Accumulated depreciation/amortisation and impairment - ROU assets	(49,911)	-	-	(49,911)
<b>Opening net book balance</b>	<b>73,379</b>	<b>10,252</b>	<b>19,578</b>	<b>103,209</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity (a)	18	353	1,981	2,352
By purchase - appropriation ordinary annual services (b)	3,038	-	7,000	10,038
By purchase - other - ROU assets	13,433	-	-	13,433
<b>Total additions</b>	<b>16,489</b>	<b>353</b>	<b>8,981</b>	<b>25,823</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(3,964)	(1,426)	(4,110)	(9,500)
Depreciation/amortisation on ROU assets	(21,444)	-	-	(21,444)
<b>Total other movements</b>	<b>(25,408)</b>	<b>(1,426)</b>	<b>(4,110)</b>	<b>(30,944)</b>
<b>As at 30 June 2027</b>				
Gross book value	24,955	16,559	64,932	106,446
Gross book value - ROU assets	116,778	-	-	116,778
Accumulated depreciation/ amortisation and impairment	(5,918)	(7,380)	(40,483)	(53,781)
Accumulated depreciation/amortisation and impairment - ROU assets	(71,355)	-	-	(71,355)
<b>Closing net book balance</b>	<b>64,460</b>	<b>9,179</b>	<b>24,449</b>	<b>98,088</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injection appropriations provided through *Appropriation Bill (No. 2) 2026–2027*.
- b) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Bill (No. 1) 2026–2027* 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)**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>EXPENSES</b>					
Suppliers	5,500	5,500	5,500	5,500	5,500
Grants	126,750	115,400	108,500	104,500	104,500
<b>Total expenses administered on behalf of Government</b>	<b>132,250</b>	<b>120,900</b>	<b>114,000</b>	<b>110,000</b>	<b>110,000</b>
<b>Net (cost of)/contribution by services</b>	<b>132,250</b>	<b>120,900</b>	<b>114,000</b>	<b>110,000</b>	<b>110,000</b>
<b>Total comprehensive income/(loss)</b>	<b>132,250</b>	<b>120,900</b>	<b>114,000</b>	<b>110,000</b>	<b>110,000</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Trade and other receivables	896	896	896	896	896
<b>Total financial assets</b>	<b>896</b>	<b>896</b>	<b>896</b>	<b>896</b>	<b>896</b>
<b>Total assets administered on behalf of Government</b>	<b>896</b>	<b>896</b>	<b>896</b>	<b>896</b>	<b>896</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Grants	275	275	275	275	275
<b>Total payables</b>	<b>275</b>	<b>275</b>	<b>275</b>	<b>275</b>	<b>275</b>
<b>Provisions</b>					
Other provisions	15,615	15,615	15,615	15,615	15,615
<b>Total provisions</b>	<b>15,615</b>	<b>15,615</b>	<b>15,615</b>	<b>15,615</b>	<b>15,615</b>
<b>Total liabilities administered on behalf of Government</b>	<b>15,890</b>	<b>15,890</b>	<b>15,890</b>	<b>15,890</b>	<b>15,890</b>
<b>Net assets/(liabilities)</b>	<b>(14,994)</b>	<b>(14,994)</b>	<b>(14,994)</b>	<b>(14,994)</b>	<b>(14,994)</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash used</b>					
Grant	126,750	115,400	108,500	104,500	104,500
Suppliers	5,500	5,500	5,500	5,500	5,500
<b>Total cash used</b>	<b>132,250</b>	<b>120,900</b>	<b>114,000</b>	<b>110,000</b>	<b>110,000</b>
<b>Net cash from/(used by) operating activities</b>	<b>(132,250)</b>	<b>(120,900)</b>	<b>(114,000)</b>	<b>(110,000)</b>	<b>(110,000)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(132,250)</b>	<b>(120,900)</b>	<b>(114,000)</b>	<b>(110,000)</b>	<b>(110,000)</b>
Cash from Official Public Account for:					
- Appropriations	132,250	120,900	114,000	110,000	110,000
Total cash from Official Public Account	132,250	120,900	114,000	110,000	110,000
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

**Australian Centre for  
International Agricultural  
Research**

**Entity resources and planned  
performance**



# Australian Centre for International Agricultural Research

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# Australian Centre for International Agricultural Research

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Australian Centre for International Agricultural Research (ACIAR) supports Australia's national interests by investing in international agricultural research partnerships that reduce poverty and improve livelihoods in the Indo-Pacific and Africa.

We achieve this through excellence in research, partnerships and coordinated engagement across an international network that is efficient, effective and responsive to the needs of our partners.

We work bilaterally and multilaterally with governments and institutions to improve food security, reduce poverty, promote sustainable natural resource management and climate-resilient agriculture, enhance nutrition and human health, advance gender equality, strengthen inclusive agrifood and forestry value chains, and build scientific and policy capability in partner countries.

We deliver outcomes across resource-based sectors such as crops, fisheries, horticulture, livestock and forestry. This requires a strong scientific focus on agronomy, plant genetics, livestock production, agribusiness, social systems, soil and land management, water and climate.

In line with Australia's International Development Policy, we continue to prioritise deeper consultation with our partners and strengthen Australia's engagement with research institutions, universities and international organisations. We deliver investments that reflect changing country and regional priorities, are targeted and locally led, and prioritise the knowledge transfer and local retention needed to optimise next generation economic, social and environmental benefits.

Our investments have a strong focus on climate change, building resilience in rural communities and empowering our research partners to lead climate adaptation and mitigation efforts. Engaging collaboratively with partners, we endeavour to integrate gender equality and social inclusion across all research and capacity building programs.

To foster continuous learning and guide future investments, ACIAR programs will be measured with contemporary impact evaluation assessments and promoted through targeted public outreach activities.

In 2026–27 our performance will be measured across three key activities:

1. global research collaborations;
2. bilateral and regional research projects; and
3. scientific and policy capacity-building activities.

Further information on ACIAR’s activities, operating environment and performance measures are contained in the ACIAR Corporate Plan and 10-Year Strategy 2018–2027.

## 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' 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: Australian Centre for International Agricultural Research resource statement – Budget estimates for 2026–27 as at Budget May 2026**

	2025-26 <i>Estimated actual</i> \$'000	2026-27 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	4,789	2,000
Departmental appropriation (b)	10,329	11,761
s74 External Revenue (c)	3,883	2,721
Departmental capital budget (d)	1,300	271
Total departmental annual appropriations	20,301	16,753
<b>Total departmental resourcing</b>	<b>20,301</b>	<b>16,753</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	14,262	5,000
Outcome 1	108,686	110,999
Total administered annual appropriations	122,948	115,999
Special accounts		
Opening balance	18,599	16,043
Appropriation receipts	11,835	8,325
Total special account receipts	30,434	24,368
<b>Total administered resourcing</b>	<b>153,382</b>	<b>140,367</b>
<b>Total resourcing for the Australian Centre for International Agricultural Research</b>	<b>173,683</b>	<b>157,120</b>
	2025-26	2026-27
<b>Average staffing level (number)</b>	90	90

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) 2026–2027.*
- b) Excludes departmental capital budget (DCB).
- c) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- d) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.

### 1.3 Budget measures

Budget measures in Part 1 relating to the Australian Centre for International Agricultural Research are detailed in the Budget Paper No. 2 and are summarised below.

**Table 1.2: Australian Centre for International Agricultural Research 2026–27 Budget measures**

**Part 1: Measures announced since the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO)**

		2025-26	2026-27	2027-28	2028-29	2029-30
	Program	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Payment measures</b>						
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (a)						
	1.1					
	Departmental	-	-	-	-	(569)
	<b>Total</b>	-	-	-	-	<b>(569)</b>
<b>Total payment measures</b>						
	Departmental	-	-	-	-	(569)
	<b>Total</b>	-	-	-	-	<b>(569)</b>

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 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 Australian Centre for International Agricultural Research can be found at: <https://www.aciar.gov.au/publication/corporate-publications/corporate-plan-2025-26>.

The most recent annual performance statement can be found at: <https://www.aciar.gov.au/publication/corporate-publications/annual-report-2024-25>.

## 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia through international agricultural research and training partnerships.**

### Linked programs

<b>Department of Foreign Affairs and Trade</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 1.2 – Official Development Assistance</li> </ul>
<b>Contribution to Outcome 1 made by linked programs</b>
<p>ACIAR manages a range of research programs and capacity development co-investments with DFAT. These investments enable ACIAR to leverage resources and access complementary expertise. The ACIAR international offices are located within Australian high commissions/embassies and ACIAR staff work in close collaboration with DFAT.</p>

**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: To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia through international agricultural research and training partnerships.**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Program 1.1: International Agricultural Research and Development</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1)	108,686	110,999	114,014	115,694	118,242
Special accounts	11,835	8,325	6,154	5,818	5,818
<b>Administered total</b>	<b>120,521</b>	<b>119,324</b>	<b>120,168</b>	<b>121,512</b>	<b>124,060</b>
Departmental expenses					
Departmental appropriations s74 External Revenue (a)	11,629	12,032	12,225	12,224	12,378
Expenses not requiring appropriation in the Budget year (b)	3,035	2,721	2,550	2,593	2,593
	1,372	1,416	1,337	935	1,006
<b>Departmental total</b>	<b>16,036</b>	<b>16,169</b>	<b>16,112</b>	<b>15,752</b>	<b>15,977</b>
<b>Total expenses for program 1.1</b>	<b>136,557</b>	<b>135,493</b>	<b>136,280</b>	<b>137,264</b>	<b>140,037</b>

Table continued on the next page.

**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1))	108,686	110,999	114,014	115,694	118,242
Special accounts	11,835	8,325	6,154	5,818	5,818
<b>Administered total</b>	<b>120,521</b>	<b>119,324</b>	<b>120,168</b>	<b>121,512</b>	<b>124,060</b>
Departmental expenses					
Departmental appropriation	11,629	12,032	12,225	12,224	12,378
s74 External Revenue (a)	3,035	2,721	2,550	2,593	2,593
Expenses not requiring appropriation in the Budget year (b)	1,372	1,416	1,337	935	1,006
<b>Departmental total</b>	<b>16,036</b>	<b>16,169</b>	<b>16,112</b>	<b>15,752</b>	<b>15,977</b>
<b>Total expenses for Outcome 1</b>	<b>136,557</b>	<b>135,493</b>	<b>136,280</b>	<b>137,264</b>	<b>140,037</b>
	2025-26	2026-27			
<b>Average staffing level (number)</b>	90	90			

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

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

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

### 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. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are to be provided.

**Table 2.1.2: Performance measures for Outcome 1**

<b>Outcome 1 – To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia, through international agricultural research and training partnerships.</b>		
<b>Program 1 – International agricultural research-for-development for more productive and sustainable agriculture.</b>		
<b>Key activities</b>	<p>ACIAR is an investor, broker, facilitator and manager of strategic partnerships in agricultural research for development, and an evaluator and communicator of research findings. The partnership model ensures that partner countries have input into and ownership of research priorities and the delivery of research programs. This approach maximises the relevance of the research undertaken and the likelihood that research outputs and findings will be used and will make a difference to those countries and to Australia. ACIAR has a well-established Impact Evaluation Program that helps to refine priorities, learn lessons from current and past projects, and report accurately to the Minister, the Parliament and the Australian public.</p> <p>To contribute to reducing poverty and improving the livelihoods of communities in the Indo-Pacific through more productive, resilient and sustainable agriculture emerging from collaborative international research, we deliver programs through three key activities:</p> <ol style="list-style-type: none"> <li>1. global research collaborations;</li> <li>2. bilateral and regional research projects; and</li> <li>3. scientific and policy capacity-building activities.</li> </ol>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	Through annual project progress reports, mid- and end-project reviews, long-term outcomes evaluation and impact assessments, case studies (quantitative and qualitative), and financial activity indicators, as appropriate to each performance criteria, ACIAR will measure the extent to which these activities are: <ul style="list-style-type: none"> <li>• Highly satisfactory</li> <li>• Satisfactory</li> <li>• Not satisfactory</li> </ul>	All three key activities rated as satisfactory or highly satisfactory.
<b>Year</b>	<b>Performance measures</b>	<b>Planned performance results</b>
Budget Year 2026–27	As per 2025–26	As per 2025–26
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1 resulting from 2026–27 Budget Measures: Nil		

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026–27 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**

There are no differences between the resource information presented in the Budget Papers and in the ACIAR Portfolio Budget Statements.

#### **3.1.2 Explanatory notes and analysis of budgeted financial statements**

The departmental financial statements represent the assets, liabilities, revenues and expenses that are controlled by ACIAR. Departmental expenses include employee and supplier expenses and other administrative costs which are incurred by ACIAR in undertaking its operations.

#### **Budgeted departmental comprehensive income statement**

The total budgeted revenue from government in 2026–27 is \$11.8 million, which represents an increase of \$1.5 million in appropriations from 2025–26 as shown in Table 3.1. The increase is attributable to the reclassification of appropriation funding from Departmental Operating to Capital to support the relocation of the Canberra office in 2025–26.

The Income Statement shows a budgeted deficit in 2026–27 of \$1.0 million due to the removal of appropriation funding for depreciation and amortisation funding under the Net Cash funding arrangements.

#### **Budgeted departmental balance sheet**

The statement discloses the estimated end of year financial position for ACIAR. The ACIAR budgeted net asset position of \$3.4 million at the end of 2026–27 represents a decrease of \$0.7 million from the 2025–26 estimated actual in Table 3.2. This is mainly due to depreciating non-financial assets, offset by decreasing lease liabilities.

#### **Departmental statement of changes in equity – summary of movement**

This statement shows changes in equity resulting from the net impact of movements in accumulated results, assets revaluation and contributed equity.

Total equity at the end of 2026–27 is estimated to be \$3.4 million, a decrease of \$0.7 million mainly due to unfunded depreciation resulting in a deficit of the period, partly offset by receipt of the Departmental Capital Budget.

### **Budgeted departmental statement of cashflows**

This statement shows the extent and nature of cash flows as a result of the ACIAR operating, investing and financing activities. The ACIAR cash balance at the end of 2026–27 is estimated to be \$0.01 million.

### **Departmental capital budget statement**

This statement shows all planned departmental capital expenditure on non-financial assets, whether funded through capital appropriations, additional equity, borrowings, or funds from internal sources.

### **Departmental statements of asset movements**

This statement shows budgeted acquisitions and disposals of non-financial assets during the budget year.

### **Schedule of administered activity**

In 2026–27, ACIAR will receive administered appropriation of \$111.0 million for programs administered on behalf of the Government. The expenditure is for 'Official Development Assistance'.

### **Schedule of budgeted assets and liabilities administered on behalf of government**

This schedule identifies the assets and liabilities administered on behalf of the Government. Total administered assets and liabilities for 2026–27, are estimated at \$14.5 million and \$19.6 million respectively.

### **Schedule of budgeted administered cash flows**

This schedule shows cash flows administered on behalf of the Government. All cash received is expected to be expended on the relevant programs.

## 3.2. Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	8,788	9,099	9,354	9,421	9,421
Suppliers	3,738	4,455	4,199	4,280	4,526
Depreciation and amortisation (a)	1,372	1,416	1,337	935	1,006
Finance costs	481	507	488	471	18
<b>Total expenses</b>	<b>14,379</b>	<b>15,477</b>	<b>15,378</b>	<b>15,107</b>	<b>14,971</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	1,204	834	615	581	581
Other	1,831	1,887	1,935	2,012	2,012
<b>Total own-source revenue</b>	<b>3,035</b>	<b>2,721</b>	<b>2,550</b>	<b>2,593</b>	<b>2,593</b>
<b>Gains</b>					
Other	34	34	34	34	34
<b>Total gains</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>34</b>
<b>Total own-source income</b>	<b>3,069</b>	<b>2,755</b>	<b>2,584</b>	<b>2,627</b>	<b>2,627</b>
<b>Net (cost of)/contribution by services</b>	<b>(11,310)</b>	<b>(12,722)</b>	<b>(12,794)</b>	<b>(12,480)</b>	<b>(12,344)</b>
Revenue from Government	10,329	11,761	11,950	11,946	12,096
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(981)</b>	<b>(961)</b>	<b>(844)</b>	<b>(534)</b>	<b>(248)</b>
<b>Total comprehensive income/(loss)</b>	<b>(981)</b>	<b>(961)</b>	<b>(844)</b>	<b>(534)</b>	<b>(248)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(981)</b>	<b>(961)</b>	<b>(844)</b>	<b>(534)</b>	<b>(248)</b>

Table continued on the next page.

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

**Note: Impact of net cash appropriation arrangements**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>Total comprehensive income/(loss) - as per statement of</b>					
<b>Comprehensive Income</b>	<b>(981)</b>	<b>(961)</b>	<b>(844)</b>	<b>(534)</b>	<b>(248)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	590	577	508	233	233
plus: depreciation/amortisation expenses for ROU assets (b)	782	839	829	702	773
less: lease principal repayments (b)	391	455	493	401	758
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- b) Applies leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	10	10	10	10	10
Trade and other receivables	5,772	5,772	5,772	5,772	5,772
<b>Total financial assets</b>	<b>5,782</b>	<b>5,782</b>	<b>5,782</b>	<b>5,782</b>	<b>5,782</b>
<b>Non-financial assets</b>					
Land and buildings	11,475	10,540	9,711	9,017	8,752
Property, plant and equipment	1,316	1,274	1,213	1,246	1,283
Intangibles	459	291	119	123	127
Other non-financial assets	254	254	254	254	254
<b>Total non-financial assets</b>	<b>13,504</b>	<b>12,359</b>	<b>11,297</b>	<b>10,640</b>	<b>10,416</b>
<b>Total assets</b>	<b>19,286</b>	<b>18,141</b>	<b>17,079</b>	<b>16,422</b>	<b>16,198</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	735	735	735	735	735
Other payables	246	246	246	246	246
<b>Total payables</b>	<b>981</b>	<b>981</b>	<b>981</b>	<b>981</b>	<b>981</b>
<b>Interest bearing liabilities</b>					
Leases	12,026	11,571	11,078	10,677	10,419
<b>Total interest bearing liabilities</b>	<b>12,026</b>	<b>11,571</b>	<b>11,078</b>	<b>10,677</b>	<b>10,419</b>
<b>Provisions</b>					
Employee provisions	2,142	2,142	2,142	2,142	2,142
<b>Total provisions</b>	<b>2,142</b>	<b>2,142</b>	<b>2,142</b>	<b>2,142</b>	<b>2,142</b>
<b>Total liabilities</b>	<b>15,149</b>	<b>14,694</b>	<b>14,201</b>	<b>13,800</b>	<b>13,542</b>
<b>Net assets</b>	<b>4,137</b>	<b>3,447</b>	<b>2,878</b>	<b>2,622</b>	<b>2,656</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	5,395	5,666	5,941	6,219	6,501
Reserves	234	234	234	234	234
Retained surplus (accumulated deficit)	(1,492)	(2,453)	(3,297)	(3,831)	(4,079)
<b>Total parent entity interest</b>	<b>4,137</b>	<b>3,447</b>	<b>2,878</b>	<b>2,622</b>	<b>2,656</b>
<b>Total equity</b>	<b>4,137</b>	<b>3,447</b>	<b>2,878</b>	<b>2,622</b>	<b>2,656</b>

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 2026–27)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2026</b>					
Balance carried forward from previous period	(1,492)	234	-	5,395	4,137
<b>Adjusted opening balance</b>	<b>(1,492)</b>	<b>234</b>	<b>-</b>	<b>5,395</b>	<b>4,137</b>
<b>Comprehensive income</b>					
Other comprehensive income					-
Surplus/(deficit) for the period	(961)	-	-	-	(961)
<b>Total comprehensive income</b>	<b>(961)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(961)</b>
of which:					
Attributable to the Australian Government	(961)	-	-	-	(961)
<b>Transactions with owners</b>					
<b>Contributions by owners</b>					
Departmental Capital Budget (DCB)	-	-	-	271	271
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>271</b>	<b>271</b>
<b>Estimated closing balance as at 30 June 2027</b>	<b>(2,453)</b>	<b>234</b>	<b>-</b>	<b>5,666</b>	<b>3,447</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(2,453)</b>	<b>234</b>	<b>-</b>	<b>5,666</b>	<b>3,447</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	10,329	11,761	11,950	11,946	12,096
Sale of goods and rendering of services	1,204	834	615	581	581
Net GST received	250	250	250	250	250
Other	1,831	1,887	1,935	2,012	2,012
<b>Total cash received</b>	<b>13,614</b>	<b>14,732</b>	<b>14,750</b>	<b>14,789</b>	<b>14,939</b>
<b>Cash used</b>					
Employees	8,788	9,099	9,354	9,421	9,421
Suppliers	3,704	4,421	4,165	4,246	4,492
Net GST paid	250	250	250	250	250
Interest payments on lease liability	481	507	488	471	18
<b>Total cash used</b>	<b>13,223</b>	<b>14,277</b>	<b>14,257</b>	<b>14,388</b>	<b>14,181</b>
<b>Net cash from/(used by) operating activities</b>	<b>391</b>	<b>455</b>	<b>493</b>	<b>401</b>	<b>758</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	1,300	271	275	278	282
<b>Total cash used</b>	<b>1,300</b>	<b>271</b>	<b>275</b>	<b>278</b>	<b>282</b>
<b>Net cash from/(used by) investing activities</b>	<b>(1,300)</b>	<b>(271)</b>	<b>(275)</b>	<b>(278)</b>	<b>(282)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	1,300	271	275	278	282
<b>Total cash received</b>	<b>1,300</b>	<b>271</b>	<b>275</b>	<b>278</b>	<b>282</b>
<b>Cash used</b>					
Principal payments on lease liability	391	455	493	401	758
<b>Total cash used</b>	<b>391</b>	<b>455</b>	<b>493</b>	<b>401</b>	<b>758</b>
<b>Net cash from/(used by) financing activities</b>	<b>909</b>	<b>(184)</b>	<b>(218)</b>	<b>(123)</b>	<b>(476)</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	10	10	10	10	10
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	1,300	271	275	278	282
<b>Total new capital appropriations</b>	<b>1,300</b>	<b>271</b>	<b>275</b>	<b>278</b>	<b>282</b>
<b>Provided for:</b>					
Purchase of non-financial assets	1,300	271	275	278	282
<b>Total items</b>	<b>1,300</b>	<b>271</b>	<b>275</b>	<b>278</b>	<b>282</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	1,300	271	275	278	282
<b>TOTAL</b>	<b>1,300</b>	<b>271</b>	<b>275</b>	<b>278</b>	<b>282</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	1,300	271	275	278	282
<b>Total cash used to acquire assets</b>	<b>1,300</b>	<b>271</b>	<b>275</b>	<b>278</b>	<b>282</b>

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 2026–27)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2026</b>				
Gross book value	580	2,422	2,319	5,321
Gross book value - ROU assets	16,560	-	-	16,560
Accumulated depreciation/ amortisation and impairment	(279)	(1,106)	(1,860)	(3,245)
Accumulated depreciation/amortisation and impairment - ROU assets	(5,386)	-	-	(5,386)
<b>Opening net book balance</b>	<b>11,475</b>	<b>1,316</b>	<b>459</b>	<b>13,250</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	20	231	20	271
<b>Total additions</b>	<b>20</b>	<b>231</b>	<b>20</b>	<b>271</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(116)	(273)	(188)	(577)
Depreciation/amortisation on ROU assets	(839)	-	-	(839)
<b>Total other movements</b>	<b>(955)</b>	<b>(273)</b>	<b>(188)</b>	<b>(1,416)</b>
<b>As at 30 June 2027</b>				
Gross book value	600	2,653	2,339	5,592
Gross book value - ROU assets	16,560	-	-	16,560
Accumulated depreciation/ amortisation and impairment	(395)	(1,379)	(2,048)	(3,822)
Accumulated depreciation/amortisation and impairment - ROU assets	(6,225)	-	-	(6,225)
<b>Closing net book balance</b>	<b>10,540</b>	<b>1,274</b>	<b>291</b>	<b>12,105</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Bill (No. 1) 2026–2027* for DCB.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	5,119	5,205	5,340	5,770	5,770
Suppliers	115,402	114,119	114,828	115,742	118,290
<b>Total expenses administered on behalf of Government</b>	<b>120,521</b>	<b>119,324</b>	<b>120,168</b>	<b>121,512</b>	<b>124,060</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Sale of goods and rendering of services	11,835	8,325	6,154	5,818	5,818
<b>Total non-taxation revenue</b>	<b>11,835</b>	<b>8,325</b>	<b>6,154</b>	<b>5,818</b>	<b>5,818</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>11,835</b>	<b>8,325</b>	<b>6,154</b>	<b>5,818</b>	<b>5,818</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>11,835</b>	<b>8,325</b>	<b>6,154</b>	<b>5,818</b>	<b>5,818</b>
<b>Net (cost of)/contribution by services</b>	<b>108,686</b>	<b>110,999</b>	<b>114,014</b>	<b>115,694</b>	<b>118,242</b>
<b>Surplus/(deficit) before income tax</b>	<b>(108,686)</b>	<b>(110,999)</b>	<b>(114,014)</b>	<b>(115,694)</b>	<b>(118,242)</b>
Income tax expense	-	-	-	-	-
<b>Surplus/(deficit) after income tax</b>	<b>(108,686)</b>	<b>(110,999)</b>	<b>(114,014)</b>	<b>(115,694)</b>	<b>(118,242)</b>
<b>Total comprehensive income/(loss)</b>	<b>(108,686)</b>	<b>(110,999)</b>	<b>(114,014)</b>	<b>(115,694)</b>	<b>(118,242)</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	16,053	14,229	14,229	14,229	14,229
Trade and other receivables	236	236	236	236	236
<b>Total financial assets</b>	<b>16,289</b>	<b>14,465</b>	<b>14,465</b>	<b>14,465</b>	<b>14,465</b>
<b>Non-financial assets</b>					
Other non-financial assets	60	60	60	60	60
<b>Total non-financial assets</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>
<b>Total assets administered on behalf of Government</b>	<b>16,349</b>	<b>14,525</b>	<b>14,525</b>	<b>14,525</b>	<b>14,525</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	4,821	4,821	4,821	4,821	4,821
Other payables	15,920	14,096	14,096	14,096	14,096
<b>Total payables</b>	<b>20,741</b>	<b>18,917</b>	<b>18,917</b>	<b>18,917</b>	<b>18,917</b>
<b>Provisions</b>					
Employee provisions	664	664	664	664	664
<b>Total provisions</b>	<b>664</b>	<b>664</b>	<b>664</b>	<b>664</b>	<b>664</b>
<b>Total liabilities administered on behalf of Government</b>	<b>21,405</b>	<b>19,581</b>	<b>19,581</b>	<b>19,581</b>	<b>19,581</b>
<b>Net assets/(liabilities)</b>	<b>(5,056)</b>	<b>(5,056)</b>	<b>(5,056)</b>	<b>(5,056)</b>	<b>(5,056)</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Net GST received	5,000	5,000	5,000	5,000	5,000
Other	9,279	6,501	6,154	5,818	5,818
<b>Total cash received</b>	<b>14,279</b>	<b>11,501</b>	<b>11,154</b>	<b>10,818</b>	<b>10,818</b>
<b>Cash used</b>					
Suppliers	115,402	114,119	114,828	115,742	118,290
Net GST paid	5,000	5,000	5,000	5,000	5,000
Employees	5,119	5,205	5,340	5,770	5,770
<b>Total cash used</b>	<b>125,521</b>	<b>124,324</b>	<b>125,168</b>	<b>126,512</b>	<b>129,060</b>
<b>Net cash from/(used by) operating activities</b>	<b>(111,242)</b>	<b>(112,823)</b>	<b>(114,014)</b>	<b>(115,694)</b>	<b>(118,242)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(111,242)</b>	<b>(112,823)</b>	<b>(114,014)</b>	<b>(115,694)</b>	<b>(118,242)</b>
Cash and cash equivalents at beginning of reporting period	18,609	16,053	14,229	14,229	14,229
Cash from Official Public Account for:					
- Appropriations	108,686	110,999	114,014	115,694	118,242
Total cash from Official Public Account	108,686	110,999	114,014	115,694	118,242
<b>Cash and cash equivalents at end of reporting period</b>	<b>16,053</b>	<b>14,229</b>	<b>14,229</b>	<b>14,229</b>	<b>14,229</b>

Prepared on Australian Accounting Standards basis.

# **Australian Secret Intelligence Service**

## **Entity resources and planned performance**



# Australian Secret Intelligence Service

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# Australian Secret Intelligence Service

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

In 2026–27, the Australian Secret Intelligence Service (ASIS) will continue to enhance government understanding of the overseas environment affecting Australia’s vital interests. ASIS will take appropriate action, consistent with applicable legislation, to protect and promote Australia’s vital interests through the provision of unique foreign intelligence services as directed by the Government.

The primary functions of ASIS are:

- to obtain, in accordance with the Government’s requirements, intelligence about the capabilities, intentions or activities of people or organisations outside Australia;
- to communicate, in accordance with the Government’s requirements, such intelligence;
- to provide assistance to the Australian Defence Force in support of military operations and to cooperate with the Australian Defence Force on intelligence matters;
- to conduct counter-intelligence activities;
- to liaise with intelligence or security services, or other authorities, of other countries;
- to cooperate with and assist the Australian Signals Directorate, the Australian Geospatial-Intelligence Organisation, the Australian Security Intelligence Organisation and other Commonwealth and State authorities in the performance of their functions; and
- to undertake such other activities as the responsible minister directs relating to the capabilities, intentions or activities of people or organisations outside Australia.

## 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' 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: Australian Secret Intelligence Service resource statement – Budget estimates for 2026–27 as at Budget May 2026**

	2025-26 <i>Estimated actual</i> \$'000	2026-27 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	187,082	190,454
Departmental appropriation (b)	492,523	517,325
s74 External Revenue (c)	30,998	31,638
Departmental capital budget (d)	62,325	50,546
Equity injection (e)	73,905	65,011
Total departmental annual appropriations	<b>846,833</b>	<b>854,974</b>
<b>Total departmental resourcing</b>	<b>846,833</b>	<b>854,974</b>

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) 2026–2027.*
- b) Excludes departmental capital budget (DCB).
- c) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*.
- d) Departmental Capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.
- e) *Appropriation Bill (No. 2) 2026–2027.*

## **Section 2: Outcomes and planned performance**

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

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

## 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: Enhanced understanding for the Government of the overseas environment affecting Australia's interests through the provision of covert intelligence services about the capabilities, intentions or activities of people or organisations outside Australia.**

### 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**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>Program 1.1: Secret intelligence</b>					
Departmental expenses					
Departmental appropriation (a)	369,392	387,993	367,371	351,837	359,930
s74 External Revenue (b)	23,249	23,729	24,275	25,271	26,652
Expenses not requiring appropriation in the Budget year (c)	43,283	47,208	54,192	58,430	66,198
<b>Departmental total</b>	<b>435,924</b>	<b>458,930</b>	<b>445,838</b>	<b>435,538</b>	<b>452,780</b>
<b>Total expenses for program 1.1</b>	<b>435,924</b>	<b>458,930</b>	<b>445,838</b>	<b>435,538</b>	<b>452,780</b>
<b>Program 1.2: Other services</b>					
Departmental expenses					
Departmental appropriation (a)	123,131	129,331	122,456	117,279	119,976
s74 External Revenue (b)	7,749	7,910	8,091	8,423	8,884
Expenses not requiring appropriation in the Budget year (c)	14,427	15,736	18,064	19,476	22,066
<b>Departmental total</b>	<b>145,307</b>	<b>152,977</b>	<b>148,611</b>	<b>145,178</b>	<b>150,926</b>
<b>Total expenses for program 1.2</b>	<b>145,307</b>	<b>152,977</b>	<b>148,611</b>	<b>145,178</b>	<b>150,926</b>

Table continued on the next page.

**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>Outcome 1 Totals by appropriation type</b>					
Departmental expenses					
Departmental appropriation (a)	492,523	517,325	489,827	469,116	479,906
s74 External Revenue (b)	30,998	31,638	32,366	33,694	35,536
Expenses not requiring appropriation in the Budget year (c)	57,710	62,944	72,256	77,906	88,264
<b>Departmental total</b>	<b>581,231</b>	<b>611,907</b>	<b>594,449</b>	<b>580,716</b>	<b>603,706</b>
<b>Total expenses for Outcome 1</b>	<b>581,231</b>	<b>611,907</b>	<b>594,449</b>	<b>580,716</b>	<b>603,706</b>

a) Excludes departmental capital budget (DCB).

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

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

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

### **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026–27 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

#### 3.2. Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>EXPENSES</b>					
<b>Total expenses (a)</b>	<b>581,231</b>	<b>611,907</b>	<b>594,449</b>	<b>580,716</b>	<b>603,706</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
Own-source revenue	30,998	31,638	32,366	33,694	35,536
<b>Total own-source revenue</b>	<b>30,998</b>	<b>31,638</b>	<b>32,366</b>	<b>33,694</b>	<b>35,536</b>
<b>Net (cost of)/contribution by services</b>	<b>(550,233)</b>	<b>(580,269)</b>	<b>(562,083)</b>	<b>(547,022)</b>	<b>(568,170)</b>
Revenue from Government	492,523	517,325	489,827	469,116	479,906
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(57,710)</b>	<b>(62,944)</b>	<b>(72,256)</b>	<b>(77,906)</b>	<b>(88,264)</b>

#### Note: Impact of net cash appropriation arrangements

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(57,710)</b>	<b>(62,944)</b>	<b>(72,256)</b>	<b>(77,906)</b>	<b>(88,264)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (b)	57,710	62,944	72,256	77,906	88,264
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

a) Includes depreciation on ROU assets.

b) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>ASSETS</b>					
Financial assets	204,536	206,627	208,757	210,978	213,265
Non-financial assets	422,006	475,066	561,663	634,460	698,678
<b>Total assets</b>	<b>626,542</b>	<b>681,693</b>	<b>770,420</b>	<b>845,438</b>	<b>911,943</b>
<b>LIABILITIES</b>					
Payables	110,909	111,828	112,764	113,768	114,815
Interest bearing liabilities	12,408	12,855	13,302	13,749	14,196
Provisions	74,536	75,708	76,902	78,119	79,359
<b>Total liabilities</b>	<b>197,853</b>	<b>200,391</b>	<b>202,968</b>	<b>205,636</b>	<b>208,370</b>
<b>Net assets</b>	<b>428,689</b>	<b>481,302</b>	<b>567,452</b>	<b>639,802</b>	<b>703,573</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	821,078	936,635	1,095,041	1,245,297	1,397,332
Reserves	110,042	110,042	110,042	110,042	110,042
Retained surplus (accumulated deficit)	(502,431)	(565,375)	(637,631)	(715,537)	(803,801)
<b>Total parent entity interest</b>	<b>428,689</b>	<b>481,302</b>	<b>567,452</b>	<b>639,802</b>	<b>703,573</b>
<b>Total equity</b>	<b>428,689</b>	<b>481,302</b>	<b>567,452</b>	<b>639,802</b>	<b>703,573</b>

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 2026–27)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2026</b>					
Balance carried forward from previous period	(502,431)	110,042	-	821,078	428,689
<b>Adjusted opening balance</b>	<b>(502,431)</b>	<b>110,042</b>	<b>-</b>	<b>821,078</b>	<b>428,689</b>
<b>Comprehensive income</b>					
Surplus/(deficit) for the period	(62,944)	-	-	-	(62,944)
<b>Total comprehensive income</b>	<b>(62,944)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(62,944)</b>
of which:					
Attributable to the Australian Government	-	-	-	-	-
<b>Transactions with owners</b>					
<b>Contributions by owners</b>					
Equity injection - Appropriation	-	-	-	65,011	65,011
Departmental Capital Budget (DCB)	-	-	-	50,546	50,546
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115,557</b>	<b>115,557</b>
<b>Estimated closing balance as at 30 June 2027</b>	<b>(565,375)</b>	<b>110,042</b>	<b>-</b>	<b>936,635</b>	<b>481,302</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(565,375)</b>	<b>110,042</b>	<b>-</b>	<b>936,635</b>	<b>481,302</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
Cash received	521,404	546,872	520,063	500,589	513,155
Cash used	521,404	546,872	520,063	500,589	513,155
<b>Net cash from/(used by) operating activities</b>	-	-	-	-	-
<b>INVESTING ACTIVITIES</b>					
Cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	136,230	115,557	158,406	150,256	152,035
<b>Net cash from/(used by) investing activities</b>	<b>(136,230)</b>	<b>(115,557)</b>	<b>(158,406)</b>	<b>(150,256)</b>	<b>(152,035)</b>
<b>FINANCING ACTIVITIES</b>					
Cash received	136,230	115,557	158,406	150,256	152,035
Cash used	-	-	-	-	-
<b>Net cash from/(used by) financing activities</b>	<b>136,230</b>	<b>115,557</b>	<b>158,406</b>	<b>150,256</b>	<b>152,035</b>
<b>Net increase/(decrease) in cash held</b>	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	97,710	97,710	97,710	97,710	97,710
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>97,710</b>	<b>97,710</b>	<b>97,710</b>	<b>97,710</b>	<b>97,710</b>

Prepared on Australian Accounting Standards basis.



# **Tourism Australia**

## **Entity resources and planned performance**



# Tourism Australia

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# Tourism Australia

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

Tourism Australia (TA) is Australia's national tourism marketing organisation that promotes Australia as a compelling tourism destination for leisure and business events travel. TA's purpose is to grow demand to enable a competitive and sustainable Australian tourism industry. Our goal in 2026–27 is to increase international leisure and business events expenditure to between \$35.4 billion and \$38.2 billion by 30 June 2027.

#### Operating environment

The conflict in the Middle East in early 2026 is impacting the outlook for Australia's visitor economy. While there have been significant impacts resulting from the conflict, the extent of its impact on Australian tourism is uncertain at this stage. Prior to this event, prospects were relatively positive, with both visitation and expenditure forecast to grow, supported by increased aviation capacity and Australia's reputation as a safe, clean, friendly and aspirational travel destination.

#### Marketing focus

Tourism Australia launched its Tourism 2035 strategy in March 2026. Tourism 2035 outlines the operating context, global trends and opportunities over a ten-year timeframe, and is broken down into three periods which we refer to as 'horizons'. Our activities for the year ahead will be undertaken in Horizon One. In 2026–27 we will continue to target high yield travellers in best prospect target markets. Our leisure market prioritisation has been refined and will concentrate on 'grow', 'protect' and 'activate' markets, while our business events market prioritisation remains unchanged and will focus on incentive and association decision-makers in priority markets.

In 2025 we launched a new iteration of our Come and Say G'Day (CASG) global campaign which provides an invitation to target consumers to discover what an Aussie welcome means, while broadening the perception of Australia as a tourism destination. CASG will continue as our campaign platform in 2026–27. Marketing activity will include dedicated brand campaigns to inspire prospective visitors to book a trip to Australia; partnership marketing activities to extend the reach of our campaigns through bought media and our partners' marketing channels; partnership and distribution development activities, including trade familiarisation programs to inspire distributors and frontline travel sellers to promote and sell Australian tourism experiences to their customers; connecting Australian industry with global distributors through trade event platforms such as in-market marketplaces and events; and continuing to educate travel sellers through the Aussie Specialist Program.

#### Target audiences and markets

TA will target leisure and business events consumers in markets that offer the best potential for growth, and where consumers are responsive to destination marketing.

<b>Leisure HYT</b>		
Audience	Definition	Markets
High Yield Travellers (HYT)	Purpose of trip: Holiday and visiting friends and relatives (VFR) Spend per night: >\$240 Total trip spend: >\$2,400	Grow – China, Hong Kong, USA, Japan, South Korea, India Protect – UK, Germany Activate – Indonesia, Singapore, Malaysia, Vietnam, Canada, France, Italy, New Zealand
HYT – Luxury	Purpose of trip: Holiday, VFR Spend per person per night: >\$1,200	China, USA, UK
<b>Business Events (BE) HYT</b>		
Audience	Definition	Markets
HYT – BE Incentive	Incentive agents and corporate decision makers	New Zealand, China, North America, United Kingdom, South/Southeast Asia
HYT – BE Association	Association planners and decision-makers	United Kingdom/Europe, North America

### Strategic priorities

Our Horizon One priorities will guide our activities to create demand, convert demand and support Australia’s tourism industry.

Our Horizon One strategic priorities are: 1. Marketing to humans and machines; 2. Capitalising on the major events runway; 3. Defining a distinctive luxury positioning for Australia; and 4. Continuing to showcase Australia’s unrivalled breadth of experiences. Focusing on these priorities will enable us to build competitiveness around emerging audiences, technologies and growth sectors.

The following enabling factors will support the delivery of our strategic priorities:

- Engaged and supportive stakeholders
- Motivated staff
- Sound financial control, value for money and compliant procurement, and
- Robust governance.

Further detail is available in our Corporate Plan 2026–2030.

## 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' 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: Tourism Australia resource statement – Budget estimates for 2026–27 as at Budget May 2026**

	2025-26 <i>Estimated actual</i> \$'000	2026-27 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>		
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services (a)		
Outcome 1	150,914	140,839
Total annual appropriations	150,914	140,839
Amounts received from related entities		
Amounts from portfolio department (b)	20,223	20,285
Total amounts received from related entities	20,223	20,285
<b>Total funds from Government</b>	<b>171,137</b>	<b>161,124</b>
<b>Funds from industry sources</b>		
Rendering of Services	20,500	19,572
<b>Total funds from industry sources</b>	<b>20,500</b>	<b>19,572</b>
<b>Funds from other sources</b>		
Interest	1,400	1,400
<b>Total funds from other sources</b>	<b>1,400</b>	<b>1,400</b>
<b>Total net resourcing for Tourism Australia</b>	<b>193,037</b>	<b>182,096</b>
	2025-26	2026-27
<b>Average staffing level (number) (c)</b>	207	207

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) 2026–2027*.

b) Funding provided by the portfolio department (Asia Marketing Fund) as payment to Tourism Australia from portfolio department's administered programs.

c) Average Staffing Level (ASL) figures are estimates only.

### 1.3 Budget measures

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

**Table 1.2: Entity 2026–27 Budget measures**

**Part 1: Measures announced since the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO)**

	2025-26	2026-27	2027-28	2028-29	2029-30
Program	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Payment measures</b>					
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (a)	1.1				
Departmental payment	-	-	-	-	(15,945)
<b>Total</b>	-	-	-	-	<b>(15,945)</b>
<b>Total payment measures</b>					
Departmental	-	-	-	-	(15,945)
<b>Total</b>	-	-	-	-	<b>(15,945)</b>

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 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 Tourism Australia can be found at:

<https://www.tourism.australia.com/en/about/our-organisation/our-performance-and-reporting.html>.

The most recent annual performance statement can be found at:

<https://www.tourism.australia.com/en/about/our-organisation/our-performance-and-reporting.html>.

## 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: Grow demand and foster a competitive and sustainable Australian tourism industry through partnership marketing to targeted global consumers in key markets.**

### Linked programs

<b>Department of Foreign Affairs and Trade</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>Program 1.7 – Programs to promote Australia's international tourism interests</li> </ul>
<b>Contribution to Outcome 1 made by linked programs</b>
The program provides funding to Tourism Australia to deliver Outcome 1.
<b>Australian Trade and Investment Commission</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>Program 1.2 – Programs to support Australian exporters to expand internationally, attract productive international investment, and grow the visitor economy</li> </ul>
<b>Contribution to Outcome 1 made by linked programs</b>
Austrade has Commonwealth responsibility for tourism policy and programs, as well as issuing official tourism statistics through Tourism Research Australia. Austrade provides information to Tourism Australia to promote the export of Australian tourism services, contributing to Australia's prosperity.
<b>Department of Home Affairs</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>Program 3.1 – Trade facilitation and industry engagement</li> </ul>
<b>Contribution to Outcome 1 made by linked programs</b>
Tourism Australia works with the Department of Home Affairs by providing advice on visa and traveller facilitation policy relevant to the Australian tourism industry.

Table continued on the next page.

**Linked programs (continued)**

<b>Department of Infrastructure, Transport, Regional Development, Communications, Sports and the Arts</b>
<b>Programs</b> <ul style="list-style-type: none"><li>• Program 2.3 – Air transport</li></ul>
<b>Contribution to Outcome 1 made by linked programs</b> <p>An efficient, sustainable, competitive, safe and secure air transport system contributes to increasing international visitor arrivals and expenditure, and growing demand for Australia as a destination for tourism and business events.</p>
<b>Programs</b> <ul style="list-style-type: none"><li>• Program 3.1 – Regional development</li></ul>
<b>Contribution to Outcome 1 made by linked programs</b> <p>Tourism Australia works in partnership with state and territory governments, industry and commercial partners to build demand and increase visitor arrivals and spend in Australia, including encouraging international visitors to disperse beyond gateway cities into regional areas.</p>

**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**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>Program 1.1: Supporting Outcome 1</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill (No. 1))	150,914	140,839	143,517	141,944	145,757
Payment from portfolio department (a)	20,223	20,285	20,348	20,411	20,475
Revenues from own n-sources	21,900	20,972	20,975	20,975	20,975
<b>Total expenses for Program 1.1</b>	<b>193,037</b>	<b>182,096</b>	<b>184,840</b>	<b>183,330</b>	<b>187,207</b>
<b>Outcome 1 totals by resource type</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill (No. 1))	150,914	140,839	143,517	141,944	145,757
Payment from portfolio department (a)	20,223	20,285	20,348	20,411	20,475
Revenues from own n-sources	21,900	20,972	20,975	20,975	20,975
<b>Total expenses for Outcome 1</b>	<b>193,037</b>	<b>182,096</b>	<b>184,840</b>	<b>183,330</b>	<b>187,207</b>
	2025-26	2026-27			
<b>Average staffing level (number) (b)</b>	207	207			

a) Asia Marketing Fund.

b) Average Staffing Level (ASL) figures are estimates only.

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

**Table 2.1.2: Program components of Outcome 1 – Program 1.1**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>1.1.1 - Component 1: Grow Demand</b>					
Annual departmental expenses:					
Program support	164,081	154,782	157,114	155,830	159,126
<b>Total component 1 expenses</b>	<b>164,081</b>	<b>154,782</b>	<b>157,114</b>	<b>155,830</b>	<b>159,126</b>
<b>1.1.2 - Component 2: Industry Development</b>					
Annual departmental expenses:					
Program support	28,956	27,314	27,726	27,500	28,081
<b>Total component 2 expenses</b>	<b>28,956</b>	<b>27,314</b>	<b>27,726</b>	<b>27,500</b>	<b>28,081</b>
<b>Total program expenses</b>	<b>193,037</b>	<b>182,096</b>	<b>184,840</b>	<b>183,330</b>	<b>187,207</b>

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

## Performance measures for Outcome 1

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are to be provided.

**Table 2.1.3: Performance measures for Outcome 1**

<b>Outcome 1 – Grow demand and foster a competitive and sustainable Australian tourism industry through partnership marketing to targeted global consumers in key markets.</b>	
<b>Program 1.1: Supporting Outcome 1</b>	
<b>Component 1.1.1: Grow Demand</b>	
Objective: Identify and target best prospect consumers in our target markets, inspire them to travel to and throughout Australia.	
<b>Key Activities</b>	<p>Target audiences: Leisure travellers in key international markets (High Yield Travellers (HYT), Luxury HYT)</p> <p>Key activities:</p> <ul style="list-style-type: none"> <li>• Consumer research to build knowledge about what motivates target audiences when choosing a travel destination.</li> <li>• Marketing activities to stimulate target audiences (brand advertising and promotions, broadcasts, public relations, international media hosting, social media, and content development). Our digital marketing will focus on continued refinements to Generative Engine Optimisation and Answer Engine Optimisation to heighten discoverability by consumers and large language models.</li> <li>• Campaigns, supported by state and territory tourism organisations and commercial partners.</li> <li>• Work in partnership with government and industry to align efforts and activities, increasing Australia’s collective share of voice to achieve efficiency and effectiveness.</li> </ul> <p>Target audiences: Business Events decision-makers in key international markets.</p> <p>Key activities:</p> <ul style="list-style-type: none"> <li>• Consumer research to build knowledge of the needs of incentive and association decision-makers when choosing destinations for corporate and association meetings.</li> <li>• Marketing activities to promote Australia as a business events destination, including brand advertising, content and public relations, trade events and buyer and agent familiarisations.</li> </ul>

Table continued on the next page.

**Table 2.1.3: Performance measures for Outcome 1 (continued)**

<b>Outcome 1 – Grow demand and foster a competitive and sustainable Australian tourism industry through partnership marketing to targeted global consumers in key markets.</b>		
<b>Program 1.1: Supporting Outcome 1</b>		
<b>Component 1.1.1: Grow Demand</b>		
Objective: Identify and target best prospect consumers in our target markets, inspire them to travel to and throughout Australia.		
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current year 2025–26	<u>Key metric</u> Total tourism visitor expenditure (domestic and international) Total international expenditure International leisure expenditure Business events expenditure Destination brand – awareness Destination brand – consideration	<u>Est. performance at 30 June 2026</u> \$172.0 billion \$57.0 billion \$34.0 billion \$4.7 billion 55.3 per cent 40.5 per cent
Budget Year 2026–27	<u>Key metric</u> Total tourism visitor expenditure (domestic and international) Total international expenditure International leisure expenditure Business events expenditure Other metrics as outlined in Tourism Australia's 2026–30 Corporate Plan	<u>Target</u> \$165.1 billion to \$172.5 billion \$57.3 billion to \$61.8 billion \$31.5 billion to \$34.0 billion \$3.9 billion to \$4.2 billion
Forward Estimates 2027–30	<u>Key metric</u> Total tourism visitor expenditure (domestic and international) Total international expenditure Other metrics as outlined in Tourism Australia's 2026–30 Corporate Plan	<u>Target</u> \$194.9 billion \$75.6 billion

Table continued on the next page.

**Table 2.1.3: Performance measures for Outcome 1 (continued)**

<b>Outcome 1 – Grow demand and foster a competitive and sustainable Australian tourism industry through partnership marketing to targeted global consumers in key markets.</b>		
<b>Program 1.1: Supporting Outcome 1</b>		
<b>Component 1.1.2: Industry Development</b>		
Objective: An Australian tourism industry that is competitive and sustainable and delivers on the needs of the target customer.		
<b>Key Activities</b>	Target audiences: The Australian tourism industry and trade and distribution partners in key international markets Key activities: <ul style="list-style-type: none"> <li>• Driving growth through programs and platforms for the distribution system to do business.</li> <li>• Supporting supply-side industry goals</li> <li>• Dissemination of insights and engagement of industry stakeholders.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Performance Results</b>
Current year 2025–26	<u>Key metric</u> Industry stakeholder net promoter score (NPS) Event satisfaction of participants BE Bid Fund Program, total ROI	<u>Est. performance at 30 June 2026</u> 49 98 per cent \$50:1
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2026–27	<u>Key metric</u> Industry stakeholder NPS Other metrics as outlined in Tourism Australia's 2026–30 Corporate Plan	<u>Target</u> 45
Forward Estimates 2027–30	<u>Key metric</u> Industry stakeholder NPS Other metrics as outlined in Tourism Australia's 2026–30 Corporate Plan	<u>Target</u> 45

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026–27 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

Tourism Australia has no significant differences between the resource information presented in the Budget Papers and in the Portfolio Budget Statements as a result of differences between whole-of-government level reporting (under Australian Accounting Standard 1049) and entity level financial reporting.

#### 3.1.2 Explanatory notes and analysis of budgeted financial statements

The departmental financial statements represent the assets, liabilities, revenues and expenses controlled by Tourism Australia. Departmental expenses include employee and supplier costs, as well as other administrative expenses incurred by Tourism Australia in undertaking marketing operations.

Total operating revenue for 2026–27 is estimated at \$182.1 million, comprising Government funding of \$161.1 million and revenue from other sources of \$21.0 million. Government funding includes (1) appropriations of \$140.8 million and (2) \$20.3 million for the Asia Marketing Fund.

The change from 2025–26 includes:

- A reduction in appropriation for 2026–27, reflecting a Government decision to introduce further savings through reduced spending on external labour and non-wage expenses, adjusted for foreign exchange movements and domestic inflation.
- Budget measures: the Asia Marketing Fund.

Corresponding total expenses are estimated to be \$182.1 million.

#### Budgeted departmental balance sheet

Tourism Australia is budgeting a net asset position of \$20.0 million in 2026–27. Net assets are projected to remain materially unchanged beyond 2026–27.

## 3.2. Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	40,007	45,297	46,925	48,253	49,667
Suppliers	139,227	125,148	126,182	122,875	124,893
Depreciation and amortisation (a)	13,440	10,993	10,975	11,444	11,452
Finance costs	363	658	758	758	1,195
<b>Total expenses</b>	<b>193,037</b>	<b>182,096</b>	<b>184,840</b>	<b>183,330</b>	<b>187,207</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Rendering of services	19,200	18,200	18,200	18,200	18,200
Interest	1,400	1,400	1,400	1,400	1,400
Rental income	1,300	1,372	1,375	1,375	1,375
<b>Total own-source revenue</b>	<b>21,900</b>	<b>20,972</b>	<b>20,975</b>	<b>20,975</b>	<b>20,975</b>
<b>Total own-source income</b>	<b>21,900</b>	<b>20,972</b>	<b>20,975</b>	<b>20,975</b>	<b>20,975</b>
<b>Net (cost of)/contribution by services</b>	<b>(171,137)</b>	<b>(161,124)</b>	<b>(163,865)</b>	<b>(162,355)</b>	<b>(166,232)</b>
Revenue from Government	171,137	161,124	163,865	162,355	166,232
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total comprehensive income/(loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Note: Impact of net cash appropriation arrangements

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
plus: depreciation/amortisation expenses for ROU assets (a)	7,178	7,178	7,178	7,178	7,178
less: lease principal repayments (a)	7,178	6,000	6,000	6,000	6,000
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>-</b>	<b>1,178</b>	<b>1,178</b>	<b>1,178</b>	<b>1,178</b>

Prepared on Australian Accounting Standards basis.

a) Applies leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	16,806	15,904	14,988	14,544	12,318
Trade and other receivables	6,892	6,892	6,892	6,892	6,892
<b>Total financial assets</b>	<b>23,698</b>	<b>22,796</b>	<b>21,880</b>	<b>21,436</b>	<b>19,210</b>
<b>Non-financial assets</b>					
Land and buildings	28,339	21,000	16,822	13,822	22,722
Property, plant and equipment	226	226	226	226	226
Intangibles	12,648	10,453	18,276	17,868	19,202
Other non-financial assets	3,331	3,331	3,331	3,331	3,331
<b>Total non-financial assets</b>	<b>44,544</b>	<b>35,010</b>	<b>38,655</b>	<b>35,247</b>	<b>45,481</b>
<b>Total assets</b>	<b>68,242</b>	<b>57,806</b>	<b>60,535</b>	<b>56,683</b>	<b>64,691</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	12,916	8,641	14,370	12,340	10,270
Other payables	3,936	3,936	3,936	3,936	3,936
<b>Total payables</b>	<b>16,852</b>	<b>12,577</b>	<b>18,306</b>	<b>16,276</b>	<b>14,206</b>
<b>Interest bearing liabilities</b>					
Leases	23,553	17,392	14,392	12,570	22,648
<b>Total interest bearing liabilities</b>	<b>23,553</b>	<b>17,392</b>	<b>14,392</b>	<b>12,570</b>	<b>22,648</b>
<b>Provisions</b>					
Employee provisions	6,465	6,465	6,465	6,465	6,465
Other provisions	1,395	1,395	1,395	1,395	1,395
<b>Total provisions</b>	<b>7,860</b>	<b>7,860</b>	<b>7,860</b>	<b>7,860</b>	<b>7,860</b>
<b>Total liabilities</b>	<b>48,265</b>	<b>37,829</b>	<b>40,558</b>	<b>36,706</b>	<b>44,714</b>
<b>Net assets</b>	<b>19,977</b>	<b>19,977</b>	<b>19,977</b>	<b>19,977</b>	<b>19,977</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	1,550	1,550	1,550	1,550	1,550
Reserves	6,385	6,385	6,385	6,385	6,385
Retained surplus (accumulated deficit)	12,042	12,042	12,042	12,042	12,042
<b>Total parent entity interest</b>	<b>19,977</b>	<b>19,977</b>	<b>19,977</b>	<b>19,977</b>	<b>19,977</b>
<b>Total equity</b>	<b>19,977</b>	<b>19,977</b>	<b>19,977</b>	<b>19,977</b>	<b>19,977</b>

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 2026–27)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2026</b>					
Balance carried forward from previous period	12,042	6,190	195	1,550	19,977
<b>Adjusted opening balance</b>	<b>12,042</b>	<b>6,190</b>	<b>195</b>	<b>1,550</b>	<b>19,977</b>
<b>Comprehensive income</b>					
Surplus/(deficit) for the period	-	-	-	-	-
<b>Total comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
of which:					
Attributable to the Australian Government	-	-	-	-	-
<b>Estimated closing balance as at 30 June 2027</b>	<b>12,042</b>	<b>6,190</b>	<b>195</b>	<b>1,550</b>	<b>19,977</b>
<b>Closing balance attributable to the Australian Government</b>	<b>12,042</b>	<b>6,190</b>	<b>195</b>	<b>1,550</b>	<b>19,977</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Receipts from Government	171,137	161,124	163,865	162,355	166,232
Sale of goods and rendering of services	20,500	19,572	19,575	19,575	19,575
Interest	1,400	1,400	1,400	1,400	1,400
<b>Total cash received</b>	<b>193,037</b>	<b>182,096</b>	<b>184,840</b>	<b>183,330</b>	<b>187,207</b>
<b>Cash used</b>					
Employees	40,007	45,297	46,925	48,253	49,667
Suppliers	137,536	129,423	120,453	124,905	126,963
Interest payments on lease liability	363	658	758	758	1,195
<b>Total cash used</b>	<b>177,906</b>	<b>175,378</b>	<b>168,136</b>	<b>173,916</b>	<b>177,825</b>
<b>Net cash from/(used by) operating activities</b>	<b>15,131</b>	<b>6,718</b>	<b>16,704</b>	<b>9,414</b>	<b>9,382</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	7,953	1,620	11,620	3,858	5,608
<b>Total cash used</b>	<b>7,953</b>	<b>1,620</b>	<b>11,620</b>	<b>3,858</b>	<b>5,608</b>
<b>Net cash from/(used by) investing activities</b>	<b>(7,953)</b>	<b>(1,620)</b>	<b>(11,620)</b>	<b>(3,858)</b>	<b>(5,608)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Principal payments on lease liability	7,178	6,000	6,000	6,000	6,000
<b>Total cash used</b>	<b>7,178</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Net cash from/(used by) financing activities</b>	<b>(7,178)</b>	<b>(6,000)</b>	<b>(6,000)</b>	<b>(6,000)</b>	<b>(6,000)</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>(902)</b>	<b>(916)</b>	<b>(444)</b>	<b>(2,226)</b>
Cash and cash equivalents at the beginning of the reporting period	16,806	16,806	15,904	14,988	14,544
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>16,806</b>	<b>15,904</b>	<b>14,988</b>	<b>14,544</b>	<b>12,318</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally from departmental resources (a)	7,953	1,620	11,620	3,858	5,608
<b>TOTAL</b>	<b>7,953</b>	<b>1,620</b>	<b>11,620</b>	<b>3,858</b>	<b>5,608</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	7,953	1,620	11,620	3,858	5,608
<b>Total cash used to acquire assets</b>	<b>7,953</b>	<b>1,620</b>	<b>11,620</b>	<b>3,858</b>	<b>5,608</b>

Prepared on Australian Accounting Standards basis.

a) Includes the following sources of funding: current Appropriation Bill (No. 1) and internally developed assets.

**Table 3.6: Statement of departmental asset movements (Budget year 2026–27)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2026</b>				
Gross book value	11,194	1,279	67,034	79,507
Gross book value - ROU assets	54,521	-	-	54,521
Accumulated depreciation/ amortisation and impairment	(4,870)	(1,053)	(54,386)	(60,309)
Accumulated depreciation/amortisation and impairment - ROU assets	(32,506)	-	-	(32,506)
<b>Opening net book balance</b>	<b>28,339</b>	<b>226</b>	<b>12,648</b>	<b>41,213</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	500	100	1,020	1,620
By purchase - appropriation ordinary annual services - ROU assets	(161)	-	-	(161)
<b>Total additions</b>	<b>339</b>	<b>100</b>	<b>1,020</b>	<b>1,459</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(500)	(100)	(3,215)	(3,815)
Depreciation/amortisation on ROU assets	(7,178)	-	-	(7,178)
<b>Total other movements</b>	<b>(7,678)</b>	<b>(100)</b>	<b>(3,215)</b>	<b>(10,993)</b>
<b>As at 30 June 2027</b>				
Gross book value	11,694	1,379	68,054	81,127
Gross book value - ROU assets	54,360	-	-	54,360
Accumulated depreciation/ amortisation and impairment	(5,370)	(1,153)	(57,601)	(64,124)
Accumulated depreciation/amortisation and impairment - ROU assets	(39,684)	-	-	(39,684)
<b>Closing net book balance</b>	<b>21,000</b>	<b>226</b>	<b>10,453</b>	<b>31,679</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Bill (No. 1) 2026–2027* for depreciation/amortisation expenses, DCBs or other operational expenses.

## Portfolio glossary

<b>Term</b>	<b>Meaning</b>
Accrual accounting	System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Accumulated depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Additional Estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Administered	Revenues, expenses, assets, or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies, and benefits. In many cases, administered expenses fund the delivery of third-party outputs.
Annual appropriation	Two Appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations.
Appropriation	An authorisation by Parliament to spend monies from the Consolidated Revenue Fund for a particular purpose.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised, or money received by the Commonwealth forms the one Consolidated Revenue Fund (CRF).
Departmental	Revenue, expenses, assets, and liabilities that are controlled by the agency 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	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.

<b>Term</b>	<b>Meaning</b>
Effectiveness indicators	Measure the joint or independent contribution of programs to the achievement of their specified outcome.
Efficiency indicators	Measure the adequacy of an agency's management of its programs. Includes price, quality, and quantity indicators. The interrelationship between the three efficiency indicators of any one program should be considered when judging efficiency.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	Total value of all 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.
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.
Operating result	Equals revenue less expense.
Outcomes	The Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end results or impacts achieved.
Price	One of the three key efficiency indicators. The amount the Government or the community pays for the delivery of programs.
Program	Activity that delivers benefits, services or transfer payments to individuals, industry and/or the community, with the aim of achieving the intended result specified in an outcome statement.
Quality	One of the three key efficiency indicators. Relates to the characteristics by which customers or stakeholders judge an organisation, product or service. Assessment of quality involves use of information gathered from interested parties to identify differences between the user's expectations and experiences.

Term	Meaning
Quantity	One of the three key efficiency indicators. Examples include: the size of a program; count or volume measures; how many or how much.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Special Account	Special Accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (section 78 of the <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act 2013)) or through an Act of Parliament (section 80 of the PGPA Act 2013).
Special Appropriations (including Standing Appropriations)	An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For Special Appropriations the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year. Standing Appropriations are a sub-category consisting of ongoing Special Appropriations – the amount appropriated will depend on circumstances specified in the legislation.