

**PORTFOLIO ADDITIONAL ESTIMATES  
STATEMENTS 2025–26**

**FOREIGN AFFAIRS AND TRADE PORTFOLIO**

**EXPLANATIONS OF ADDITIONAL ESTIMATES 2025–26**

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## Senator the Hon Penny Wong

Minister for Foreign Affairs

President of the Senate  
Australian Senate  
Parliament House  
CANBERRA ACT 2600

Speaker  
House of Representatives  
Parliament House  
CANBERRA ACT 2600

## Senator the Hon Don Farrell

Minister for Trade and Tourism  
Special Minister of State

Dear President

Dear Mr Speaker

We hereby submit Portfolio Additional Estimates Statements in support of the 2025–26 Additional Estimates for the *Foreign Affairs and Trade* Portfolio.

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

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

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Penny Wong'.

PENNY WONG

A handwritten signature in blue ink, appearing to read 'Don Farrell'.

DON FARRELL

## **Abbreviations and conventions**

The following notations may be used:

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nfp	not for publication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

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

## **Enquiries**

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

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

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



# User guide

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

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

## Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

### User guide

Provides a brief introduction explaining the purpose of the PAES.

### Portfolio overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.

### Entity Additional Estimates Statements

A statement (under the name of the entity) for each entity affected by Additional Estimates.

#### Section 1: Entity overview and resources

This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4.

#### Section 2: Revisions to outcomes and planned performance

This section details **changes** to Government outcomes and/or changes to the planned performance of entity programs.

#### Section 3: Special account flows and budgeted financial statements

This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.

### Portfolio glossary

Explains key terms relevant to the Portfolio.

### Index (Optional)

Alphabetical guide to the Statements

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# **Portfolio overview**



# Foreign Affairs and Trade portfolio overview

## Minister(s) and portfolio responsibilities

The Foreign Affairs and Trade portfolio has six 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).

## Additional Estimates and Variations – Portfolio Level

The Portfolio is seeking a net increase of \$263.0 million in Appropriation Bill No. 3 and Appropriation Bill No. 4 for 2025-26. These are detailed in the respective statements later in this document, with a brief outline of the changes summarised below.

### Department of Foreign Affairs and Trade \$219.4 million

The Department of Foreign Affairs and Trade is seeking net additional funding of \$198.2 million in Appropriation Bill (No. 3) and \$21.2 million in Appropriation Bill (No. 4).

### Australian Trade and Investment Commission \$37.1 million

The Australian Trade and Investment Commission is seeking net additional funding of \$37.1 million in Appropriation Bill (No. 3).

### Australian Centre for International Agricultural Research \$1.5 million

Australian Centre for International Agricultural Research is seeking net additional funding of \$1.5 million in Appropriation Bill (No. 3).

**Australian Secret Intelligence Service \$2.7 million**

The Australian Secret Intelligence Service is seeking net additional funding of \$2.7 million in Appropriation Bill (No. 3).

**Tourism Australia \$2.3 million**

Tourism Australia is seeking net additional funding of \$2.3 million in Appropriation Bill (No. 3).

**Export Finance Australia**

Export Finance Australia does not appear in the Portfolio Additional Estimates Statements as it is not a part of the general government sector.

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

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

<p><b>Minister for Foreign Affairs</b> Senator the Hon Penny Wong</p>	
<p><b>Minister for Trade and Tourism</b> <b>Special Minister of State</b> Senator the Hon Don Farrell</p>	
<p><b>Minister for Pacific Island Affairs</b> <b>Minister for Defence Industry</b> The Hon Pat Conroy MP</p>	
<p><b>Minister for International Development</b> <b>Minister for Small Business</b> <b>Minister for Multicultural Affairs</b> The Hon Dr Anne Aly MP</p>	
<p><b>Assistant Minister for Foreign Affairs and Trade</b> <b>Assistant Minister for Immigration</b> The Hon Matt Thistlethwaite MP</p>	<p><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</p>
<p><b>Department of Foreign Affairs and Trade</b> <b>Secretary, Ms Jan Adams AO PSM</b></p> <p>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.</p> <p>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.</p> <p>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.</p>	
<p><b>Australian Trade and Investment Commission</b> <b>Chief Executive Officer, Dr Paul Grimes PSM</b></p> <p>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.</p> <p>Outcome 2: The protection and welfare of Australians abroad through timely and responsive consular and passport services in specific locations overseas.</p>	
<p><b>Australian Centre for International Agricultural Research</b> <b>Acting Chief Executive Officer, Dr Nicholas Austin</b></p> <p>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.</p>	<p><b>Australian Secret Intelligence Service</b> <b>Director-General, Ms Kerri Hartland</b></p> <p>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.</p>
<p><b>Tourism Australia</b> <b>Chair, Ms Penny Fowler</b> <b>Managing Director, Mr Robin Mack</b></p> <p>Outcome 1: Grow demand and foster a competitive and sustainable Australian tourism industry through partnership marketing to targeted global consumers in key markets.</p>	<p><b>Export Finance Australia</b> <b>Chair, Ms Debra Hazelton</b> <b>Managing Director and CEO, Mr John Hopkins</b></p> <p>Purpose: To support Australian export trade and overseas investment and infrastructure development that delivers benefits to Australia.</p>



# **Department of Foreign Affairs and Trade additional estimates statements**



# 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

There has been no significant change to the Department of Foreign Affairs and Trade's strategic direction statement since the *Portfolio Budget Statements 2025–26*. Further information about the department's purpose, planned outcomes and key activities is detailed in the *Corporate Plan 2025–26*.

## **1.2 Entity resource statement**

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

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

**Table 1.1: Foreign Affairs and Trade resource statement – Additional Estimates for 2025–26 as at February 2026**

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
<b>Departmental</b>				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	429,801	390,000	-	390,000
Departmental appropriation (c)	2,297,835	2,251,408	36,300	2,287,708
s74 External Revenue (d)	172,210	172,610	-	172,610
Departmental capital budget (e)	116,883	117,353	14,092	131,445
Prior year DCB appropriations available (e)	3,767	125	-	125
Annual appropriations - other services				
- non-operating (f)				
Equity injection (g)	229,462	142,112	4,578	146,690
Total departmental annual appropriations	3,249,958	3,073,608	54,970	3,128,578
Special accounts (h)				
Opening balance	458,201	342,738	182,139	524,877
Appropriation receipts (i)	90,042	88,494	-	88,494
Appropriation receipts from other entities (j)	62,829	40,098	-	40,098
Non-appropriation receipts	7,451	-	-	-
Total special accounts	618,523	471,330	182,139	653,469
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>				
Total departmental resourcing	90,042	88,494	-	88,494
<b>Total departmental resourcing</b>	<b>3,778,439</b>	<b>3,456,444</b>	<b>237,109</b>	<b>3,693,553</b>
<b>Administered</b>				
Annual appropriations - ordinary annual services (a)				
Outcome 1 (k)	4,927,088	4,886,695	128,882	5,015,577
Outcome 2	2,150	750	-	750
Payments to corporate entities (l)	153,564	148,647	2,267	150,914
Annual appropriations - other services				
- non-operating				
Administered assets and liabilities	303,003	36,500	-	36,500

Table continued on the next page.

**Table 1.1: Foreign Affairs and Trade resource statement – Additional Estimates for 2025–26 as at February 2026 (continued)**

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Total administered annual appropriations	5,385,805	5,072,592	131,149	5,203,741
Total administered special appropriations	442,196	412,292	33,004	445,296
<i>less payments to corporate entities from annual/special appropriations</i>				
153,564	148,647	2,267	150,914	
<b>Total administered resourcing</b>	<b>5,674,437</b>	<b>5,336,237</b>	<b>161,886</b>	<b>5,498,123</b>
<b>Total resourcing for DFAT</b>	<b>9,452,876</b>	<b>8,792,681</b>	<b>398,995</b>	<b>9,191,676</b>
 <b>Average staffing level (number)</b>				
		<i>Actual 2024-25</i>	<i>2025-26</i>	
		6,807	7,010	

Table continued on the next page.

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

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Receipts received from other entities for the provision of services (disclosed above in s74 External Revenue section above)	172,210	172,610	-	172,610
Payments made to corporate entities within the Portfolio				
Tourism Australia (annual appropriation)	153,564	148,647	2,267	150,914

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

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

- a) *Supply Act (No. 1) 2025–2026, Appropriation Act (No. 1) 2025–2026 and Appropriation Bill (No. 3) 2025–2026.* Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 1) 2024–2025 and Appropriation Act (No. 3) 2024–2025*.
- b) Excludes \$47.1m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- c) Includes measure published in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026.
- d) Estimated external revenue receipts under section 74 of the PGPA Act.
- e) Departmental capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'. Excludes \$14.1m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- f) *Supply Act (No. 2) 2025–2026, Appropriation Act (No. 2) 2025–2026 and Appropriation Bill (No. 4) 2025–2026.* Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 2) 2024–2025 and Appropriation Act (No. 4) 2024–2025*.
- g) Excludes \$202.5m subject to administrative quarantine by Finance or withheld under section 51 of the PGPA Act.
- h) Excludes trust moneys, such as those held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), refer to Table 3.1.
- i) Amounts credited to the special account(s) from the Department of Foreign Affairs and Trade annual appropriations.
- j) Amounts credited to the special account(s) from another entity's annual and special appropriations.
- k) Excludes \$298.3m 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 Entity measures

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

**Table 1.2: Department of Foreign Affairs and Trade 2025–26 measures since the Budget**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Payment measures</b>					
Delivering Consular Services (a)	2.1				
Departmental payments		14,191	-	-	-
<b>Total</b>		<b>14,191</b>	-	-	-
Extending Australia's International Climate Change Engagement (b)	1.1				
Departmental payments		6,339	-	-	-
<b>Total</b>		<b>6,339</b>	-	-	-
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses (c)	1.1				
Departmental payments		(43,097)	(100,037)	(101,464)	(101,848)
<b>Total</b>		<b>(43,097)</b>	<b>(100,037)</b>	<b>(101,464)</b>	<b>(101,848)</b>
Investing in Australia's Critical Minerals (d)	1.1				
Departmental payments		nfp	-	-	-
<b>Total</b>		<b>nfp</b>	-	-	-
Investment in Sport (e)	1.6				
Administered payments		(500)	-	-	-
<b>Total</b>		<b>(500)</b>	-	-	-
Memorial Services for the 2005 Bali Bombings – travel assistance payment (f)	1.1				
Administered payments		49	-	-	-
Departmental payments		(49)	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Table continued on the next page.

**Table 1.2: Department of Foreign Affairs and Trade 2025-26 measures since the Budget (continued)**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Supporting the Australia New Zealand Leadership Forum (g)	1.1, 1.6				
Administered payments		100	100	100	100
Departmental payments		(100)	(100)	(100)	(100)
<b>Total</b>		-	-	-	-
Further Support for International Climate Change Engagement (h)	1.1				
Departmental payments		12,457	632	-	-
<b>Total</b>		<b>12,457</b>	<b>632</b>	-	-
<b>Total payment measures</b>					
Administered		(351)	100	100	100
Departmental		(10,259)	(99,505)	(101,564)	(101,948)
<b>Total</b>		<b>(10,610)</b>	<b>(99,405)</b>	<b>(101,464)</b>	<b>(101,848)</b>

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

- a) The full measure description and package details appear in the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO) under the Foreign Affairs and Trade portfolio.
- b) The lead entity for measure *Extending Australia's International Climate Change Engagement* is the Department of Climate Change, Energy, the Environment and Water. The full measure description and package details appear in the 2025–26 MYEFO under the Climate Change, Energy, the Environment and Water portfolio.
- c) The full measure description and package details appear in the 2025–26 MYEFO under Cross Portfolio. Includes measure published in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026.
- d) The full measure description and package details appear in the 2025–26 MYEFO under Cross Portfolio.
- e) The lead entity for measure *Investment in Sport* is the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts. The full measure description and package details appear in the 2025–26 MYEFO under the Infrastructure, Transport, Regional Development, Communications, Sport and the Arts portfolio.
- f) The full measure description and package details appear in the 2025–26 MYEFO under the Foreign Affairs and Trade portfolio.
- g) The full measure description and package details appear in the 2025–26 MYEFO under the Foreign Affairs and Trade portfolio.
- h) The full measure description and package details will appear in the 2026–27 Budget Paper 2 under the Climate Change, Energy, the Environment and Water portfolio.

## 1.4 Additional estimates, resourcing and variations to outcomes

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

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

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
Investment in Sport	1.6	(500)	-	-	-
Memorial Services for the 2005 Bali					
Bombings – travel assistance payment	1.1	49	-	-	-
Supporting the Australia New Zealand					
Leadership Forum	1.6	100	100	100	100
<b>Movement of Funds</b>					
ASEAN-Australia Comprehensive					
Strategic Partnership	1.1	(28)	39	442	-
Enhancing Pacific Engagement	1.1	-	3,726	6,600	-
Non-ODA Nauru-Australia Treaty	1.1	-	1,050	-	-
Non-ODA Pacific Sports Program	1.6	1,326	-	-	-
Non-ODA PNG NRL Program	1.6	17,500	-	-	-
Export Finance Australia (EFA) National					
Interest Account (NIA) - other	1.1	8,000	8,000	-	-
Australian engagement in Southeast					
Asia	1.1	700	1,300	1,300	-
Southeast Asia Exercising and Pacific					
Modernisation Program	1.1	5,183	6,906	900	900
Tuvalu Vaka Cable	1.2	28,260	3,174	-	-
Southeast Asia Economic Strategy to					
2040 – Boosting Investment	1.1	4,700	4,300	-	-
<b>Other Variations</b>					
Export Finance Australia (EFA) National					
Interest Account (NIA) - other	1.1	63,592	2,688	1,449	710
Multilateral Replenishments - pledge					
profile updates	1.2	-	4,445	54,075	(40,857)
Payment to International Organisations	1.4	-	-	8,751	8,754
<b>Special appropriations</b>					
<b>Other Variations</b>					
Multilateral Replenishments - pledge					
profile updates	1.3	32,004	(4,445)	(54,055)	40,857
<b>Net impact on appropriations for</b>					
<b>Outcome 1 (administered)</b>		<b>160,886</b>	<b>31,283</b>	<b>19,562</b>	<b>10,464</b>

Table continued on the next page.

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

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Extending Australia's International Climate Change Engagement	1.1	6,339	-	-	-
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1	(43,097)	(100,037)	(101,464)	(101,848)
Investing in Australia's Critical Minerals	1.1	nfp	-	-	-
Memorial Services for the 2005 Bali Bombings – travel assistance payment	1.1	(49)	-	-	-
Supporting the Australia New Zealand Leadership Forum	1.1	(100)	(100)	(100)	(100)
Further Support for International Climate Change Engagement	1.1	12,457	632	-	-
<b>Movement of Funds</b>					
Southeast Asia Exercising and Pacific Modernisation Program	1.1	(5,183)	(6,906)	(900)	(900)
Southeast Asia Economic Strategy to 2040 – Boosting Investment	1.1	(4,700)	(4,300)	-	-
Reprofiling of DCB	1.1	14,092	-	-	-
Reprofiling of equity	1.1	16,042	29,108	35,784	31,209
Transfer to other entity	1.1	(8,400)	(6,600)	-	-
<b>Changes in Parameters</b>					
Adjustment to domestic inflation	1.1	-	(2,479)	(835)	(865)
<b>Other Variations</b>					
Other program adjustments	1.1	7,808	-	-	-
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>(4,791)</b>	<b>(90,682)</b>	<b>(67,515)</b>	<b>(72,504)</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>156,095</b>	<b>(59,399)</b>	<b>(47,953)</b>	<b>(62,040)</b>

Table continued on the next page.

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

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Outcome 2</b>					
<b>Administered</b>					
<b>Special appropriations</b>					
<b>Other Variations</b>					
Passport Fees and Charges Refund	2.2	1,000	1,000	1,000	1,000
<b>Net impact on appropriations for</b>					
<b>Outcome 2 (administered)</b>		<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Outcome 2</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Delivering Consular Services	2.1	14,191	-	-	-
<b>Changes in Parameters</b>					
Adjustment to domestic inflation	2.1, 2.2	(1,033)	(1,207)	(727)	(851)
<b>Other Variations</b>					
Passport production funding arrangement	2.2	2,674	3,478	3,478	3,478
<b>Net impact on appropriations for</b>					
<b>Outcome 2 (departmental)</b>		<b>15,832</b>	<b>2,271</b>	<b>2,751</b>	<b>2,627</b>
<b>Total net impact on appropriations for Outcome 2</b>		<b>16,832</b>	<b>3,271</b>	<b>3,751</b>	<b>3,627</b>

Table continued on the next page.

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

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Outcome 3</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
<b>Changes in Parameters</b>					
Adjustment to domestic inflation	3.1	-	(461)	(155)	(161)
<b>Net impact on appropriations for</b>					
<b>Outcome 3 (departmental)</b>		-	(461)	(155)	(161)
<b>Total net impact on appropriations for Outcome 3</b>		-	(461)	(155)	(161)

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

## 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Department of Foreign Affairs and Trade through Appropriation Bills Nos. 3 and 4.

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

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Administered items</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	4,795,063	4,886,167	5,015,577	129,410	-
<b>Total administered</b>	<b>4,795,063</b>	<b>4,886,167</b>	<b>5,015,577</b>	<b>129,410</b>	-
<b>Departmental programs</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	1,640,808	1,647,877	1,700,869	52,992	-
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	558,008	517,093	532,925	15,832	-
<b>Total departmental</b>	<b>2,198,816</b>	<b>2,164,970</b>	<b>2,233,794</b>	<b>68,824</b>	-
<b>Total administered and departmental</b>	<b>6,993,879</b>	<b>7,051,137</b>	<b>7,249,371</b>	<b>198,234</b>	-

Note 1: 2024–25 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Note 2: Includes measure published in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026.

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

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Non-operating</b>					
Equity injections	60,561	125,529	146,690	21,161	-
<b>Total non-operating</b>	<b>60,561</b>	<b>125,529</b>	<b>146,690</b>	<b>21,161</b>	<b>-</b>
<b>Total other services</b>	<b>60,561</b>	<b>125,529</b>	<b>146,690</b>	<b>21,161</b>	<b>-</b>

Note 1: 2024–25 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

## **Section 2: Revisions to outcomes and planned performance**

### **2.0 Changes to outcome and program structures**

There is no change to the Department of Foreign Affairs and Trade's outcomes and performance information as expressed in the *Portfolio Budget Statements 2025–26*.

## 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

There is no change to the Department of Foreign Affairs and Trade's linked programs as expressed in the *Portfolio Budget Statements* 2025–26. For the full list of linked programs and their contribution to Outcome 1, please refer to the *Portfolio Budget Statements* 2025–26 Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio.

### 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: 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.**

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forw ard estimate	2027-28 Forw ard estimate	2028-29 Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 1.1: Foreign Affairs and Trade Operations</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	125,349	377,627	306,176	254,054	174,953
Special appropriations					
Special appropriation PGPA Act 2013 s77	4	100	100	100	100
Expenses not requiring appropriation in the Budget year (a)	177,064	(3,028)	(60,883)	(81,803)	(106,208)
<b>Administered total</b>	<b>302,417</b>	<b>374,699</b>	<b>245,393</b>	<b>172,351</b>	<b>68,845</b>
Departmental expenses					
Departmental appropriation (b)	1,310,479	1,369,430	1,309,869	1,340,676	1,375,713
Expenses not requiring appropriation in the Budget year (c)	153,421	153,619	155,257	156,912	158,588
<b>Departmental total</b>	<b>1,463,900</b>	<b>1,523,049</b>	<b>1,465,126</b>	<b>1,497,588</b>	<b>1,534,301</b>
<b>Total expenses for program 1.1</b>	<b>1,766,317</b>	<b>1,897,748</b>	<b>1,710,519</b>	<b>1,669,939</b>	<b>1,603,146</b>
<b>Program 1.2: Official Development Assistance</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	3,865,155	3,983,130	4,173,379	4,276,527	4,313,021
Expenses not requiring appropriation in the Budget year (a)	1,858	-	-	-	-
<b>Administered total</b>	<b>3,867,013</b>	<b>3,983,130</b>	<b>4,173,379</b>	<b>4,276,527</b>	<b>4,313,021</b>
Departmental expenses					
Departmental appropriation	300,833	303,892	308,361	312,872	317,565
<b>Departmental total</b>	<b>300,833</b>	<b>303,892</b>	<b>308,361</b>	<b>312,872</b>	<b>317,565</b>
<b>Total expenses for program 1.2</b>	<b>4,167,846</b>	<b>4,287,022</b>	<b>4,481,740</b>	<b>4,589,399</b>	<b>4,630,586</b>

Table continued on the next page.

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

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forw ard estimate	2027-28 Forw ard estimate	2028-29 Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 1.3: Official Development Assistance - Multilateral Replenishments</b>					
Administered expenses					
Expenses not requiring appropriation in the Budget year (d)	90,074	1,159,996	107,857	726,583	492,085
<b>Administered total</b>	<b>90,074</b>	<b>1,159,996</b>	<b>107,857</b>	<b>726,583</b>	<b>492,085</b>
<b>Total expenses for program 1.3</b>	<b>90,074</b>	<b>1,159,996</b>	<b>107,857</b>	<b>726,583</b>	<b>492,085</b>
<b>Program 1.4: Payments to International Organisations</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	361,244	460,262	460,377	469,243	469,361
<b>Administered total</b>	<b>361,244</b>	<b>460,262</b>	<b>460,377</b>	<b>469,243</b>	<b>469,361</b>
<b>Total expenses for program 1.4</b>	<b>361,244</b>	<b>460,262</b>	<b>460,377</b>	<b>469,243</b>	<b>469,361</b>
<b>Program 1.5: New Colombo Plan - Transforming Regional Relationships</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	34,937	50,933	50,933	50,933	50,933
<b>Administered total</b>	<b>34,937</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>34,937</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 Act No. 1 and Bill No. 3)	69,842	107,402	59,076	74,567	118,667
<b>Administered total</b>	<b>69,842</b>	<b>107,402</b>	<b>59,076</b>	<b>74,567</b>	<b>118,667</b>
<b>Total expenses for program 1.6</b>	<b>69,842</b>	<b>107,402</b>	<b>59,076</b>	<b>74,567</b>	<b>118,667</b>
<b>Program 1.7: Programs to Promote Australia's International Tourism Interests</b>					
Administered expenses					
Corporate Commonwealth Entity - Toursim Australia	153,564	150,914	144,059	146,574	145,190
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	20,161	20,223	20,285	20,348	20,411
<b>Administered total</b>	<b>173,725</b>	<b>171,137</b>	<b>164,344</b>	<b>166,922</b>	<b>165,601</b>
<b>Total expenses for program 1.7</b>	<b>173,725</b>	<b>171,137</b>	<b>164,344</b>	<b>166,922</b>	<b>165,601</b>
<b>Program 1.8: Nuclear Powered Submarine Program</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	15,942	16,000	-	-	-
<b>Administered total</b>	<b>15,942</b>	<b>16,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Departmental expenses					
Departmental appropriation	24,009	22,942	-	-	-
<b>Departmental total</b>	<b>24,009</b>	<b>22,942</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenses for program 1.8</b>	<b>39,951</b>	<b>38,942</b>	<b>-</b>	<b>-</b>	<b>-</b>

Table continued on the next page.

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

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forw ard estimate	2027-28 Forw ard estimate	2028-29 Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	4,492,630	5,015,577	5,070,226	5,145,672	5,147,346
Special appropriations					
<i>Special Appropriation PGPA Act</i>					
2013 s77	4	100	100	100	100
Corporate Commonwealth Entity - Tourism Australia	153,564	150,914	144,059	146,574	145,190
Expenses not requiring appropriation in the Budget year	268,996	1,156,968	46,974	644,780	385,877
<b>Administered total</b>	<b>4,915,194</b>	<b>6,323,559</b>	<b>5,261,359</b>	<b>5,937,126</b>	<b>5,678,513</b>
Departmental expenses					
Departmental appropriation	1,635,321	1,696,264	1,618,230	1,653,548	1,693,278
Expenses not requiring appropriation in the Budget year	153,421	153,619	155,257	156,912	158,588
<b>Departmental total</b>	<b>1,788,742</b>	<b>1,849,883</b>	<b>1,773,487</b>	<b>1,810,460</b>	<b>1,851,866</b>
<b>Total expenses for Outcome 1</b>	<b>6,703,936</b>	<b>8,173,442</b>	<b>7,034,846</b>	<b>7,747,586</b>	<b>7,530,379</b>
	2024-25	2025-26			
<b>Average staffing level (number)</b>	4,490	4,634			

Table continued on the next page.

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

	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual expenses	Revised estimated expenses	Forw ard estimate	Forw ard estimate	Forw ard estimate
<b>Movement of administered funds between years (e)</b>					
	\$'000	\$'000	\$'000	\$'000	\$'000
Outcome 1:					
ASEAN-Australia Comprehensive Strategic Partnership	(453)	(28)	39	442	-
Enhancing Pacific Engagement	(10,326)	-	3,726	6,600	-
Non-ODA Nauru-Australia Treaty	(1,050)	-	1,050	-	-
Non-ODA Pacific Sports Program	(1,326)	1,326	-	-	-
Non-ODA PNG NRL Program	(17,500)	17,500	-	-	-
Export Finance Australia (EFA) National Interest Account (NIA) - other expenses	(16,000)	8,000	8,000	-	-
Australian engagement in Southeast Asia	(3,300)	700	1,300	1,300	-
Tuvalu Vaka Cable	(31,434)	28,260	3,174	-	-
<b>Total movement of administered funds</b>	<b>(81,389)</b>	<b>55,758</b>	<b>17,289</b>	<b>8,342</b>	-

- a) Estimated expenses not requiring appropriation may include Export Finance Australia - Other National Interest Account (NIA) expenses, depreciation expenses and re-measurement of defined benefits schemes.
- b) Departmental appropriation combines ordinary annual services (Appropriation Act No. 1 and Bill No. 3) and estimated receipts retained under section 74 of the PGPA Act.
- c) 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.
- d) Expenses not requiring appropriation in the Budget year includes revaluations of multilateral replenishments, new commitments to the International Development Association, the Asian Development Fund, the Global Environment Facility and the Montreal Protocol Multilateral Fund.
- e) 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 – Program 1.1**

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forw ard estimate	2027-28 Forw ard estimate	2028-29 Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>1.1.1 - Component 1 Foreign Affairs and Trade Operations</b>					
Annual administered expenses:					
Australia-France Bilateral Roadmap	1,517	2,297	2,158	2,158	2,158
Australian engagement in Southeast Asia	1,197	5,200	5,800	5,800	4,500
ASEAN-Australia Comprehensive Strategic Partnership	1,243	1,062	474	442	-
Australia-India Trade and Investment Accelerator Fund	-	3,000	5,000	5,000	3,000
Comprehensive Strategic Partnership with India - Bay of Bengal Maritime Partnership	2,449	2,380	-	-	-
Comprehensive Strategic Partnership with India - Bay of Bengal Trade and Energy Partnership	1,607	1,585	-	-	-
Comprehensive Strategic Partnership with India - Centre of Excellence for Critical and Emerging Technology Policy	1,203	1,300	455	-	-
Comprehensive Strategic Partnership with India - Enhanced Business Engagement	253	390	-	-	-
Comprehensive Strategic Partnership with India - Maitri Cultural Partnerships	1,770	2,032	-	-	-
Comprehensive Strategic Partnership with India - Maitri Grants and Fellowships Program	1,098	1,433	1,250	1,250	1,250
Comprehensive Strategic Partnership with India - Maitri Scholars Program	3,741	4,462	-	-	-
Enhancing Pacific Engagement	14,820	22,833	27,649	12,625	6,025
Export Finance Australia - National Interest Account (NIA) - other expenses	67,250	243,603	161,190	137,205	89,220
First Nations Foreign Policy	762	1,379	1,474	1,474	1,474
Implementation of Key Singapore Initiatives	1,621	5,000	-	-	-
Maintaining Support for an Effective Foreign Service	900	900	900	900	900
Memorial Services for the 2005 Bali Bombings – travel assistance payment	-	49	-	-	-

Table continued on the next page.

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

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forw ard estimate	2027-28 Forw ard estimate	2028-29 Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>1.1.1 - Component 1 Foreign Affairs and Trade Operations (continued)</b>					
Annual administered expenses:					
Non-ODA Expanding the Pacific Labour Scheme	1,860	3,300	3,425	3,425	3,425
Non-ODA Nauru-Australia Treaty	50	18,660	36,960	36,410	39,760
Non-ODA Solomon Islands - Royal Solomon Islands Police Force	-	19,305	21,877	24,375	-
Non-ODA Support for the Cook Islands	1,961	2,000	2,000	2,000	2,000
Personal Benefits - Locally Engaged Staff pension schemes	5,291	8,442	8,653	8,869	9,091
Quad – Australian led initiatives	2,779	4,218	4,218	-	-
Southeast Asia Economic Strategy to 2040	500	750	295	-	-
Southeast Asia Economic Strategy to 2040 – Boosting Investment	-	4,700	4,300	-	-
Southeast Asia Exercising and Pacific Modernisation Program	-	5,183	6,906	900	900
South East Asia Maritime Cooperation Programs	9,761	10,000	10,000	10,000	10,000
Trade Diversification	122	1,000	-	-	-
Other administered items	1,594	1,164	1,192	1,221	1,250
Special Appropriation PGPA Act 2013 s77	4	100	100	100	100
Expenses not requiring appropriation in the Budget year					
Export Finance Australia - NIA - other expenses	173,559	(3,028)	(60,883)	(81,803)	(106,208)
Other expenses	3,505	-	-	-	-
Annual Departmental expenses					
Departmental appropriation	1,310,479	1,369,430	1,309,869	1,340,676	1,375,713
Expenses not requiring appropriation in the Budget year	153,421	153,619	155,257	156,912	158,588
<b>Total component 1.1.1 expenses</b>	<b>1,766,317</b>	<b>1,897,748</b>	<b>1,710,519</b>	<b>1,669,939</b>	<b>1,603,146</b>

Table continued on the next page.

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

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forw ard estimate	2027-28 Forw ard estimate	2028-29 Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>1.2.1 - Component 2: Official Development Assistance</b>					
Annual administered expenses:					
Country and regional programs	2,491,960	2,626,169	2,632,614	2,683,120	2,725,573
Cross Regional and global programs	851,032	849,705	1,028,009	1,080,651	1,074,692
Humanitarian, emergencies and refugess	522,162	507,256	512,756	512,756	512,756
Expenses not requiring appropriation in the Budget year	1,858	-	-	-	-
Annual Departmental expenses					
Departmental appropriation	300,833	303,892	308,361	312,872	317,565
<b>Total component 1.2.1 expenses</b>	<b>4,167,846</b>	<b>4,287,022</b>	<b>4,481,740</b>	<b>4,589,399</b>	<b>4,630,586</b>

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

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forw ard estimate	2027-28 Forw ard estimate	2028-29 Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>1.6.1 - Component 6: Public Information Services and Public Diplomacy</b>					
Annual administered expenses:					
Centre for Australia-ASEAN Relations	4,616	6,237	6,337	6,328	6,328
Centre for Australia-India Relations	4,291	3,407	3,907	3,907	3,907
National Foundation for Australia-China Relations	7,235	7,480	7,480	7,480	7,480
Non-ODA Pacific Sports Program	17,273	16,926	15,600	15,600	15,600
Non-ODA PNG NRL Program	32,500	69,000	21,400	37,100	81,200
Public Diplomacy and Other International Grants Programs	3,927	4,352	4,352	4,152	4,152
<b>Total component 1.6.1 expenses</b>	<b>69,842</b>	<b>107,402</b>	<b>59,076</b>	<b>74,567</b>	<b>118,667</b>

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

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forw ard estimate	2027-28 Forw ard estimate	2028-29 Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>1.7.1 - Component 7: Programs to Promote Australia's International Tourism Interests</b>					
Annual administered expenses:					
Asia Marketing Fund	20,161	20,223	20,285	20,348	20,411
Corporate Commonwealth Entity -					
Tourism Australia	153,564	150,914	144,059	146,574	145,190
<b>Total component 1.7.1 expenses</b>	<b>173,725</b>	<b>171,137</b>	<b>164,344</b>	<b>166,922</b>	<b>165,601</b>

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

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forw ard estimate	2027-28 Forw ard estimate	2028-29 Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>1.8.1 - Component 8: Nuclear Powered Submarine Program</b>					
Annual administered expenses:					
Nuclear Powered Submarine Program -					
initial implementation - sub component 1	10,977	11,000	-	-	-
Nuclear Powered Submarine Program -					
initial implementation - sub component 2	4,965	5,000	-	-	-
Annual Departmental expenses					
Departmental appropriation	24,009	22,942	-	-	-
<b>Total component 1.8.1 expenses</b>	<b>39,951</b>	<b>38,942</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

There has been no change to the Department of Foreign Affairs and Trade's performance measures for Outcome 1 resulting from decisions made since the 2025–26 Budget. The performance measures associated with Outcome 1 are outlined in the *Portfolio Budget Statements 2025–26* and the *Corporate Plan 2025–26*.

## 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

There is no change to the Department of Foreign Affairs and Trade's linked programs as expressed in the *Portfolio Budget Statements 2025–26*. For the full list of linked programs and their contribution to Outcome 2, please refer to the *Portfolio Budget Statements 2025–26* Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio.

### 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**

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forw ard estimate	2027-28 Forw ard estimate	2028-29 Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 2.1: Consular Services</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	95	200	200	200	200
Special appropriations					
Special appropriation PGPA Act 2013					
s77	78	100	100	100	100
<b>Administered total</b>	<b>173</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
Departmental expenses					
Departmental appropriation	161,207	166,690	158,754	158,833	160,700
<b>Departmental total</b>	<b>161,207</b>	<b>166,690</b>	<b>158,754</b>	<b>158,833</b>	<b>160,700</b>
<b>Total expenses for program 2.1</b>	<b>161,380</b>	<b>166,990</b>	<b>159,054</b>	<b>159,133</b>	<b>161,000</b>
<b>Program 2.2: Passport Services</b>					
Administered expenses					
Special appropriations					
Special appropriation PGPA Act 2013					
s77	2,020	3,000	3,000	3,000	3,000
<b>Administered total</b>	<b>2,020</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
Departmental expenses					
Departmental appropriation	385,240	366,235	427,402	433,432	439,569
<b>Departmental total</b>	<b>385,240</b>	<b>366,235</b>	<b>427,402</b>	<b>433,432</b>	<b>439,569</b>
<b>Total expenses for program 2.2</b>	<b>387,260</b>	<b>369,235</b>	<b>430,402</b>	<b>436,432</b>	<b>442,569</b>

Table continued on the next page.

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

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Outcome 2 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	95	200	200	200	200
Special appropriations					
Special Appropriation PGPA Act 2013					
s77	2,098	3,100	3,100	3,100	3,100
<b>Administered total</b>	<b>2,193</b>	<b>3,300</b>	<b>3,300</b>	<b>3,300</b>	<b>3,300</b>
Departmental expenses					
Departmental appropriation	546,447	532,925	586,156	592,265	600,269
<b>Departmental total</b>	<b>546,447</b>	<b>532,925</b>	<b>586,156</b>	<b>592,265</b>	<b>600,269</b>
<b>Total expenses for Outcome 2</b>	<b>548,640</b>	<b>536,225</b>	<b>589,456</b>	<b>595,565</b>	<b>603,569</b>
<b>Average staffing level (number)</b>		2024-25 1,279	2025-26 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.

**Table 2.2.3: Performance measure for Outcome 2**

There has been no change to the Department of Foreign Affairs and Trade's performance measures for Outcome 2 resulting from decisions made since the 2025–26 Budget. The performance measures associated with Outcome 2 are outlined in the *Portfolio Budget Statements 2025–26* and the *Corporate Plan 2025–26*.

## 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**

**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.**

	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual expenses	Revised estimated expenses	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 3.1: Foreign Affairs and Trade Security and IT</b>					
Departmental expenses					
Departmental appropriation	179,446	185,359	189,502	188,544	190,432
<b>Departmental total</b>	<b>179,446</b>	<b>185,359</b>	<b>189,502</b>	<b>188,544</b>	<b>190,432</b>
<b>Total expenses for program 3.1</b>	<b>179,446</b>	<b>185,359</b>	<b>189,502</b>	<b>188,544</b>	<b>190,432</b>
<b>Program 3.2: Overseas Property</b>					
Departmental expenses					
Expenses not requiring appropriation in the Budget year (a)	112,347	40,098	40,499	40,904	41,313
<b>Departmental total</b>	<b>112,347</b>	<b>40,098</b>	<b>40,499</b>	<b>40,904</b>	<b>41,313</b>
<b>Total expenses for program 3.2</b>	<b>112,347</b>	<b>40,098</b>	<b>40,499</b>	<b>40,904</b>	<b>41,313</b>
<b>Outcome 3 Totals by appropriation type</b>					
Departmental expenses					
Departmental appropriation	179,446	185,359	189,502	188,544	190,432
Expenses not requiring appropriation in the Budget year	112,347	40,098	40,499	40,904	41,313
<b>Departmental total</b>	<b>291,793</b>	<b>225,457</b>	<b>230,001</b>	<b>229,448</b>	<b>231,745</b>
<b>Total expenses for Outcome 3</b>	<b>291,793</b>	<b>225,457</b>	<b>230,001</b>	<b>229,448</b>	<b>231,745</b>
	2024-25	2025-26			
<b>Average staffing level (number)</b>	1,038	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.

**Table 2.3.3: Performance measure for Outcome 3**

There has been no change to the Department of Foreign Affairs and Trade's performance measures for Outcome 3 resulting from decisions made since the 2025–26 Budget. The performance measures associated with Outcome 3 are outlined in the *Portfolio Budget Statements 2025–26* and the *Corporate Plan 2025–26*.

## Section 3: Special account flows and budgeted financial statements

### 3.1 Special account flows and balances

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

**Table 3.1: Estimates of special account flows and balances**

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
DFAT SOETM Special Account 2019 (A) (a)	1, 2					
2025-26		12,056	26,054	(36,165)		1,945
2024-25		80,050	32,796	(100,790)		12,056
Consular Services Special Account 2015 (A) (b)	2					
2025-26		54	-	(54)		-
2024-25		43	103	(92)		54
Overseas Property Special Account 2017 (D) (c)	3					
2025-26		524,877	128,592	(195,269)		458,200
2024-25		458,201	160,322	(93,646)		524,877
<b>Total special accounts</b>		<b>536,987</b>	<b>154,646</b>	<b>(231,488)</b>	<b>-</b>	<b>460,145</b>
<i>Total special accounts</i>						
2024-25 actual		538,294	193,221	(194,528)	-	536,987

(A) = Administered

(D) = Departmental

a) Established by *PGPA Act Determination (DFAT SOETM Special Account 2019)*.

b) Established by *PGPA Act (Consular Services Special Account 2015 – Establishment) Determination 2015/05*. This special account sunsetted on 1 October 2025.

c) Established by *PGPA Act Determination (Establishment of Overseas Property Special Account 2017)*.

## **3.2 Budgeted financial statements**

### **3.2.1 Analysis of budgeted financial statements**

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

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

The total budgeted revenue from government in 2025–26 is \$2,282.0 million as shown in Table 3.2. The movements since the 2025–26 Budget are primarily attributable to:

- funding for new measures; and
- movements in the passport funding agreement.

The Income Statement shows a budgeted deficit in 2025–26 of \$152.8 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 \$144.6 million in 2025–26 for the purchase or construction of new assets. The department will also receive \$131.4 million through its Departmental Capital Budget to fund the replacement of existing assets.

For 2025–26, the department’s non-financial asset position is budgeted to be \$5,726.1 million at year-end. The major asset component is \$4,912.0 million for land and buildings.

#### **Schedule of budgeted income and expenses administered on behalf of the government**

Administered expenses for multilateral replenishments are budgeted at \$1,160.0 million, an increase of \$1,069.2 million from the 2024–25 actual due to three new multilateral replenishments being finalised in 2025–26 compared to one being finalised in 2024–25.

**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 \$3,700.3 million and \$2,300.9 million respectively for the year ending 30 June 2026.

**Schedule of budgeted administered cash flows**

Administered cash receipts in 2025–26 primarily comprise receipts from passport and consular services and are budgeted at \$789.3 million.

Administered cash used in 2025–26 is estimated to increase by \$606.5 million compared to 2024–25. This is due primarily to the profile of the new measures and approved movement of funds across the forward estimates.

### 3.2.2 Budgeted financial statements

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	1,234,510	1,216,049	1,215,582	1,236,501	1,262,330
Suppliers	969,510	1,023,244	1,000,416	1,017,286	1,038,355
Grants and other contributions	10,944	-	-	-	-
Depreciation and amortisation (a)	358,368	353,303	357,664	362,084	366,567
Impairment loss on financial instruments	170	-	-	-	-
Interest on Right of Use (ROU)	20,868	15,669	15,982	16,302	16,628
Write-down and impairment of other assets	14,986	-	-	-	-
Foreign exchange losses	17,626	-	-	-	-
<b>Total expenses</b>	<b>2,626,982</b>	<b>2,608,265</b>	<b>2,589,644</b>	<b>2,632,173</b>	<b>2,683,880</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Revenue from contracts with customers	124,329	108,106	108,375	108,646	108,920
Rental income	59,554	53,246	53,378	53,512	53,647
Other	17,160	11,258	11,258	11,258	11,258
<b>Total own-source revenue</b>	<b>201,043</b>	<b>172,610</b>	<b>173,011</b>	<b>173,416</b>	<b>173,825</b>
<b>Gains</b>					
Sale of assets	1,413	-	-	-	-
Other revenue	1,551	777	777	777	777
<b>Total gains</b>	<b>2,964</b>	<b>777</b>	<b>777</b>	<b>777</b>	<b>777</b>
<b>Total own-source income</b>	<b>204,007</b>	<b>173,387</b>	<b>173,788</b>	<b>174,193</b>	<b>174,602</b>
<b>Net (cost of)/contribution by services</b>	<b>(2,422,975)</b>	<b>(2,434,878)</b>	<b>(2,415,856)</b>	<b>(2,457,980)</b>	<b>(2,509,278)</b>
Revenue from Government	2,275,471	2,282,036	2,261,376	2,301,845	2,351,467
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(147,504)</b>	<b>(152,842)</b>	<b>(154,480)</b>	<b>(156,135)</b>	<b>(157,811)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	241,247	-	-	-	-
<b>Total other comprehensive income</b>	<b>241,247</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>93,743</b>	<b>(152,842)</b>	<b>(154,480)</b>	<b>(156,135)</b>	<b>(157,811)</b>

Table continued on the next page.

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

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

	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Total comprehensive income/(loss)</b>					
- as per statement of					
<b>Comprehensive Income</b>	<b>93,743</b>	<b>(152,842)</b>	<b>(154,480)</b>	<b>(156,135)</b>	<b>(157,811)</b>
less: other comprehensive income	241,247	-	-	-	-
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	135,090	141,976	143,396	144,830	146,279
plus: depreciation/amortisation expenses for ROU assets (b)	181,182	159,578	162,770	166,025	169,346
less: lease principal repayments (b)	164,626	148,712	151,686	154,720	157,814
less: unrealised foreign exchange gains (losses) from implementing AASB16 leases (b)	(18,758)	-	-	-	-
<b>Net Cash Operating Surplus/ (Deficit)</b>					
<b>(c)</b>	<b>22,900</b>				

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No. 1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No. 1) or Bill (No. 3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
- b) Applies to leases under AASB 16 Leases.
- c) Excluding depreciation and other non-cash adjustments relating to the adoption of AASB16 Leases, the consolidated net cash position includes an operating surplus of \$22.9 million. This is comprised of an operating surplus by DFAT of \$1.7 million and the Overseas Property Special Account (OPSA) of \$21.2 million.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	619,627	552,950	511,997	341,115	289,559
Trade and other receivables	783,142	787,976	792,935	797,894	797,894
<b>Total financial assets</b>	<b>1,402,769</b>	<b>1,340,926</b>	<b>1,304,932</b>	<b>1,139,009</b>	<b>1,087,453</b>
<b>Non-financial assets</b>					
Land and buildings	4,900,717	4,912,003	4,896,933	5,011,212	5,005,576
Property, plant and equipment	371,070	573,348	751,046	916,358	1,039,848
Intangibles	134,534	119,865	105,139	90,175	75,061
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>5,527,164</b>	<b>5,726,059</b>	<b>5,873,961</b>	<b>6,138,588</b>	<b>6,241,328</b>
Assets held for sale	323	323	323	323	323
<b>Total assets</b>	<b>6,930,256</b>	<b>7,067,308</b>	<b>7,179,216</b>	<b>7,277,920</b>	<b>7,329,104</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	164,632	166,098	167,564	169,030	169,030
Other payables	109,198	109,665	110,212	110,759	110,759
<b>Total payables</b>	<b>273,830</b>	<b>275,763</b>	<b>277,776</b>	<b>279,789</b>	<b>279,789</b>
<b>Interest bearing liabilities</b>					
Leases	1,124,048	1,132,984	1,142,099	1,151,396	1,160,879
<b>Total interest bearing liabilities</b>	<b>1,124,048</b>	<b>1,132,984</b>	<b>1,142,099</b>	<b>1,151,396</b>	<b>1,160,879</b>
<b>Provisions</b>					
Employee provisions	366,468	369,494	372,440	375,386	375,386
Other provisions	46,737	46,737	46,737	46,737	46,737
<b>Total provisions</b>	<b>413,205</b>	<b>416,231</b>	<b>419,177</b>	<b>422,123</b>	<b>422,123</b>
<b>Total liabilities</b>	<b>1,811,083</b>	<b>1,824,978</b>	<b>1,839,052</b>	<b>1,853,308</b>	<b>1,862,791</b>
<b>Net assets</b>	<b>5,119,173</b>	<b>5,242,330</b>	<b>5,340,164</b>	<b>5,424,612</b>	<b>5,466,313</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	3,736,377	4,012,376	4,264,690	4,505,273	4,704,785
Reserves	2,390,925	2,390,925	2,390,925	2,390,925	2,390,925
Retained surplus / (accumulated deficit)	(1,008,129)	(1,160,971)	(1,315,451)	(1,471,586)	(1,629,397)
<b>Total parent entity interest</b>	<b>5,119,173</b>	<b>5,242,330</b>	<b>5,340,164</b>	<b>5,424,612</b>	<b>5,466,313</b>
<b>Total Equity</b>	<b>5,119,173</b>	<b>5,242,330</b>	<b>5,340,164</b>	<b>5,424,612</b>	<b>5,466,313</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2025–26)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity / capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2025</b>					
Balance carried forward from previous period	(1,008,129)	2,390,925	-	3,736,377	5,119,173
<b>Adjusted opening balance</b>	<b>(1,008,129)</b>	<b>2,390,925</b>	<b>-</b>	<b>3,736,377</b>	<b>5,119,173</b>
<b>Comprehensive income</b>					
Surplus/(deficit) for the period	(152,842)	-	-	-	(152,842)
<b>Total comprehensive income</b>	<b>(152,842)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(152,842)</b>
of which:					
Attributable to the Australian Government	(152,842)	-	-	-	(152,842)
<b>Transactions with owners</b>					
<b>Contributions by owners</b>					
Equity Injection - Appropriation	-	-	-	144,554	144,554
Departmental Capital Budget (DCB)	-	-	-	131,445	131,445
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>275,999</b>	<b>275,999</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>(1,160,971)</b>	<b>2,390,925</b>	<b>-</b>	<b>4,012,376</b>	<b>5,242,330</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(1,160,971)</b>	<b>2,390,925</b>	<b>-</b>	<b>4,012,376</b>	<b>5,242,330</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	2,327,694	2,278,235	2,257,575	2,298,044	2,351,467
Sale of goods and rendering of services	238,152	160,310	160,711	161,116	162,567
Net GST received	77,283	41,239	41,239	41,239	41,239
Other	15,115	11,227	11,227	11,227	11,258
<b>Total cash received</b>	<b>2,658,244</b>	<b>2,491,011</b>	<b>2,470,752</b>	<b>2,511,626</b>	<b>2,566,531</b>
<b>Cash used</b>					
Employees	1,184,959	1,212,593	1,212,126	1,233,045	1,262,330
Suppliers	1,065,651	1,062,288	1,039,460	1,056,330	1,078,817
Interest payments on lease liability	19,437	15,669	15,982	16,302	16,628
s74 External Revenue transferred to the OPA	177,561	-	-	-	-
Other	10,944	-	-	-	-
<b>Total cash used</b>	<b>2,458,552</b>	<b>2,290,550</b>	<b>2,267,568</b>	<b>2,305,677</b>	<b>2,357,775</b>
<b>Net cash from/(used by) operating activities</b>					
	<b>199,692</b>	<b>200,461</b>	<b>203,184</b>	<b>205,949</b>	<b>208,756</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	1,573	-	-	-	-
<b>Total cash received</b>	<b>1,573</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	200,720	394,550	344,765	462,694	302,010
<b>Total cash used</b>	<b>200,720</b>	<b>394,550</b>	<b>344,765</b>	<b>462,694</b>	<b>302,010</b>
<b>Net cash from/(used by) investing activities</b>					
	<b>(199,147)</b>	<b>(394,550)</b>	<b>(344,765)</b>	<b>(462,694)</b>	<b>(302,010)</b>

Table continued on the next page.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	219,417	276,124	252,314	240,583	199,512
<b>Total cash received</b>	<b>219,417</b>	<b>276,124</b>	<b>252,314</b>	<b>240,583</b>	<b>199,512</b>
<b>Cash used</b>					
Principal payments on lease liability	168,187	148,712	151,686	154,720	157,814
Other agency transfer of assets	36,000	-	-	-	-
<b>Total cash used</b>	<b>204,187</b>	<b>148,712</b>	<b>151,686</b>	<b>154,720</b>	<b>157,814</b>
<b>Net cash from/(used by)</b>					
<b>financing activities</b>	<b>15,230</b>	<b>127,412</b>	<b>100,628</b>	<b>85,863</b>	<b>41,698</b>
<b>Net increase/(decrease) in cash</b>	<b>15,775</b>	<b>(66,677)</b>	<b>(40,953)</b>	<b>(170,882)</b>	<b>(51,556)</b>
Cash and cash equivalents at the beginning of the reporting period	597,537	619,627	552,950	511,997	341,115
Effect on exchange rate movements on cash and cash equivalents at the beginning of reporting period	6,315	-	-	-	-
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>619,627</b>	<b>552,950</b>	<b>511,997</b>	<b>341,115</b>	<b>289,559</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 and Bill 3 (DCB)	106,502	131,445	98,927	104,518	105,636
Equity injections - Act No. 2 and Bill 4	76,914	144,554	153,387	136,065	93,876
<b>Total new capital appropriations</b>	<b>183,416</b>	<b>275,999</b>	<b>252,314</b>	<b>240,583</b>	<b>199,512</b>
<b>Provided for:</b>					
Purchase of non-financial assets	183,416	275,999	252,314	240,583	199,512
<b>Total Items</b>	<b>183,416</b>	<b>275,999</b>	<b>252,314</b>	<b>240,583</b>	<b>199,512</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	53,229	144,554	153,387	136,065	93,876
Funded by capital appropriation - DCB (b)	106,502	131,570	98,927	104,518	105,636
Funded internally from departmental resources (c)	40,989	118,426	92,451	222,111	102,498
<b>TOTAL</b>	<b>200,720</b>	<b>394,550</b>	<b>344,765</b>	<b>462,694</b>	<b>302,010</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	200,720	394,550	344,765	462,694	302,010
<b>Total cash used to acquire assets</b>	<b>200,720</b>	<b>394,550</b>	<b>344,765</b>	<b>462,694</b>	<b>302,010</b>

Prepared on Australian Accounting Standards basis.

- a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations (inclusive of Supply Act arrangements).
- b) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
- c) Includes internally developed assets.

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

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	L&B, IP&E held for sale \$'000	Total \$'000
<b>As at 1 July 2025</b>						
Gross book value	2,178,066	1,820,478	444,277	429,030	323	4,872,174
Gross book value - ROU assets	1,169	1,615,106	2,541	-	-	1,618,816
Accumulated depreciation/ amortisation and impairment	-	(100,801)	(75,748)	(294,496)	-	(471,045)
Accumulated depreciation/amortisation and impairment - ROU assets	(320)	(612,981)	-	-	-	(613,301)
<b>Opening net book balance</b>	<b>2,178,915</b>	<b>2,721,802</b>	<b>371,070</b>	<b>134,534</b>	<b>323</b>	<b>5,406,644</b>
<b>CAPITAL ASSET ADDITIONS</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - appropriation equity (a)	-	-	144,554	-	-	144,554
By purchase - appropriation ordinary annual services (b)	-	-	118,435	13,135	-	131,570
By purchase - other (c)	-	118,296	130	-	-	118,426
By purchase - appropriation ordinary annual services - ROU assets	-	157,648	-	-	-	157,648
<b>Total additions</b>	<b>-</b>	<b>275,944</b>	<b>263,119</b>	<b>13,135</b>	<b>-</b>	<b>552,198</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	(105,080)	(60,841)	(27,804)	-	(193,725)
Depreciation/amortisation on ROU assets	-	(159,578)	-	-	-	(159,578)
<b>Total other movements</b>	<b>-</b>	<b>(264,658)</b>	<b>(60,841)</b>	<b>(27,804)</b>	<b>-</b>	<b>(353,303)</b>
<b>As at 30 June 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>Closing 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>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through *Supply Act (No. 2) 2025–2026*, *Annual Appropriation Act (No. 2) 2025–2026* and *Appropriation Bill (No. 4) 2025–2026*.
- b) 'Appropriation ordinary annual services' refers to funding provided through *Supply Act (No. 1) 2025–2026*, *Annual Appropriation Act (No. 1) 2025–2026* and *Appropriation Bill (No. 3) 2025–2026* for Departmental Capital Budget (DCB).
- c) 'Other' refers to internally developed assets.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Official Development Assistance	3,866,933	3,983,130	4,173,379	4,276,527	4,313,021
Multilateral Replenishments and other loans	90,074	1,159,996	107,857	726,583	492,085
Other grants and contributions	554,276	780,602	727,204	723,271	736,214
Export Finance Australia (EFA) - National Interest Account (NIA) expenses	240,809	240,575	100,307	55,402	(16,988)
Payments to corporate commonwealth entities - Tourism Australia	153,564	150,914	144,059	146,574	145,190
Other expenses	11,651	11,642	11,853	12,069	12,291
Depreciation and amortisation	80	-	-	-	-
<b>Total expenses administered on behalf</b>	<b>4,917,387</b>	<b>6,326,859</b>	<b>5,264,659</b>	<b>5,940,426</b>	<b>5,681,813</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Fees and charges	836,725	789,306	1,040,864	1,067,317	1,094,155
AIPRD loan interest	14,727	15,189	15,472	15,388	15,006
EFA NIA income	32,121	-	-	-	-
EFA dividend and competitive neutrality	29,318	39,568	27,850	31,300	34,750
Return of prior year administered	54,877	32,086	32,246	32,568	32,894
Other revenue and gains	7,164	255	255	255	255
<b>Total non-taxation revenue</b>	<b>974,932</b>	<b>876,404</b>	<b>1,116,687</b>	<b>1,146,828</b>	<b>1,177,060</b>
<b>Total own-source revenue administered on behalf of</b>	<b>974,932</b>	<b>876,404</b>	<b>1,116,687</b>	<b>1,146,828</b>	<b>1,177,060</b>
<b>Net cost of/(contribution by) services</b>	<b>(3,942,455)</b>	<b>(5,450,455)</b>	<b>(4,147,972)</b>	<b>(4,793,598)</b>	<b>(4,504,753)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Items not subject to subsequent reclassification to profit or loss</b>					
Remeasurements of defined benefit plans	7,143	-	-	-	-
Movement in carrying amount of investments	73,659	-	-	-	-
<b>Total other comprehensive income</b>	<b>80,802</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(3,861,653)</b>	<b>(5,450,455)</b>	<b>(4,147,972)</b>	<b>(4,793,598)</b>	<b>(4,504,753)</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 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	183,402	188,840	190,611	186,498	182,003
Multilateral investments	2,415,348	2,475,348	2,475,348	2,535,348	2,535,348
Investments in portfolio entities	825,323	825,323	825,323	825,323	825,323
Investments in external entities	136,690	173,190	180,690	180,690	180,690
Trade and other receivables	20,082	20,632	21,182	21,732	22,282
<b>Total financial assets</b>	<b>3,597,772</b>	<b>3,700,260</b>	<b>3,710,081</b>	<b>3,766,518</b>	<b>3,762,573</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>3,597,851</b>	<b>3,700,339</b>	<b>3,710,160</b>	<b>3,766,597</b>	<b>3,762,652</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Multilateral replenishments	1,064,016	1,841,916	1,560,721	1,958,691	2,002,460
Other payables	177,173	177,173	177,173	177,173	177,173
<b>Total payables</b>	<b>1,241,189</b>	<b>2,019,089</b>	<b>1,737,894</b>	<b>2,135,864</b>	<b>2,179,633</b>
<b>Provisions</b>					
EFA NIA provisions	218,765	215,737	154,854	73,051	(33,157)
Employee provisions	66,084	66,084	66,084	66,084	66,084
<b>Total provisions</b>	<b>284,849</b>	<b>281,821</b>	<b>220,938</b>	<b>139,135</b>	<b>32,927</b>
<b>Total liabilities administered on behalf of Government</b>	<b>1,526,038</b>	<b>2,300,910</b>	<b>1,958,832</b>	<b>2,274,999</b>	<b>2,212,560</b>
<b>Net assets/(liabilities)</b>	<b>2,071,813</b>	<b>1,399,429</b>	<b>1,751,328</b>	<b>1,491,598</b>	<b>1,550,092</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Fees and charges	839,053	789,306	1,040,864	1,067,317	1,094,155
Net GST received	149,608	144,240	145,682	147,139	148,610
Return of prior year administered expenses	54,877	32,086	32,246	32,568	32,894
EFA dividend and competitive neutrality	29,318	39,568	27,850	31,300	34,750
Other	6,217	255	255	255	255
<b>Total cash received</b>	<b>1,079,073</b>	<b>1,005,455</b>	<b>1,246,897</b>	<b>1,278,579</b>	<b>1,310,664</b>
<b>Cash used</b>					
International development assistance	3,974,632	4,367,365	4,557,044	4,624,176	4,712,969
Other contributions	555,452	780,602	727,204	723,271	736,214
EFA - NIA	67,250	243,603	161,190	137,205	89,220
Payments to corporate commonw alth entities - Tourism Australia	153,564	150,914	144,059	146,574	145,190
Other	7,361	11,642	11,853	12,069	12,291
<b>Total cash used</b>	<b>4,758,259</b>	<b>5,554,126</b>	<b>5,601,350</b>	<b>5,643,295</b>	<b>5,695,884</b>
<b>Net cash from / (used by) operating activities</b>					
	<b>(3,679,186)</b>	<b>(4,548,671)</b>	<b>(4,354,453)</b>	<b>(4,364,716)</b>	<b>(4,385,220)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Repayments of AIPRD loans	9,751	9,751	13,701	19,501	19,501
<b>Total cash received</b>	<b>9,751</b>	<b>9,751</b>	<b>13,701</b>	<b>19,501</b>	<b>19,501</b>

Table continued on the next page.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>Cash used</b>					
Purchase of concessional financial instruments (IDA and ADF subscriptions)	141,601	202,101	151,069	188,103	196,978
Investment in Australian Development Investment Fund (ADI)	101,500	36,500	7,500	-	-
Investment in EFA/NIA	185,432	-	-	-	-
Loans made	-	550	550	550	550
<b>Total cash used</b>	<b>428,533</b>	<b>239,151</b>	<b>159,119</b>	<b>188,653</b>	<b>197,528</b>
<b>Net cash from / (used by) investing activities</b>					
	(418,782)	(229,400)	(145,418)	(169,152)	(178,027)
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	286,932	36,500	7,500	-	-
<b>Total cash received</b>	<b>286,932</b>	<b>36,500</b>	<b>7,500</b>	<b>-</b>	<b>-</b>
<b>Net cash from/(used by) financing activities</b>					
	286,932	36,500	7,500	-	-
<b>Net increase/(decrease) in cash held</b>	<b>(4,097,968)</b>	<b>(4,741,571)</b>	<b>(4,492,371)</b>	<b>(4,533,868)</b>	<b>(4,563,247)</b>
Cash and cash equivalents at beginning of reporting period	92,878	16,927	16,927	16,927	16,927
Cash from Official Public Account for:					
- Appropriations	4,769,285	5,167,241	5,215,035	5,292,996	5,293,286
- Special Appropriations	412,011	445,296	392,252	391,813	451,516
- Special Accounts	63,085	-	-	-	-
Total cash from Official Public Account	5,244,381	5,612,537	5,607,287	5,684,809	5,744,802
Cash to Official Public Account for:					
- Appropriations	(1,222,364)	(870,966)	(1,114,916)	(1,150,941)	(1,181,555)
Total cash to Official Public Account	(1,222,364)	(870,966)	(1,114,916)	(1,150,941)	(1,181,555)
<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 3.11: Schedule of administered capital budget (for the period ended 30 June)**

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Administered Assets and Liabilities					
- Act 2	286,932	36,500	7,500	-	-
<b>Total new capital appropriations</b>	<b>286,932</b>	<b>36,500</b>	<b>7,500</b>	<b>-</b>	<b>-</b>
<b>Provided for:</b>					
Other Items	286,932	36,500	7,500	-	-
<b>Total Items</b>	<b>286,932</b>	<b>36,500</b>	<b>7,500</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

**Table 3.12: Statement of administered asset movements (2025–26 Budget year)**

	Computer softw are and intangibles \$'000	Total \$'000
<b>As at 1 July 2025</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 2026</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  
additional  
estimates statements**



# 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 new measures announced in the 2025–26 Mid-Year Economic and Fiscal Outlook will support the Australian Trade and Investment Commission (Austrade) in its purpose of delivering quality trade and investment services to businesses and policy advice to government to grow Australia’s prosperity, including leading on national tourism policy.

The Government will provide \$50 million over two years from 2025–26 to deliver the Accessing New Markets Initiative. The funding will provide support to Australian export businesses impacted by changing global trade to expand into new markets.

The Government will provide \$10 million over three years from 2025–26 to promote visits to the Great Barrier Reef and support tourism operators through the establishment of the Reef Educational Experience Fund.

The Government will provide \$8.5 million over two years from 2025–26 for the Central Australia Package to attract visitors and assist tourism operators in and around Alice Springs.

A full outline of the Australian Trade and Investment Commission’s Strategic Direction can be found in the *Portfolio Budget Statements 2025–26* and the *Corporate Plan 2025–26*.

## **1.2 Entity resource statement**

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

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

**Table 1.1: Australian Trade and Investment Commission resource statement – Additional Estimates for 2025–26 as at February 2026**

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
<b>Departmental</b>				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	31,599	28,517	-	28,517
Departmental appropriation (b)	267,042	253,778	29,592	283,370
s74 External Revenue (c)	36,350	26,422	-	26,422
Departmental capital budget (d)	5,704	10,180	(3,955)	6,225
Annual appropriations - other services				
- non-operating (e)				
Prior year appropriations available	835	11,441	-	11,441
Equity injection	13,733	2,734	-	2,734
Total departmental annual appropriations	355,263	333,072	25,637	358,709
<b>Total departmental resourcing</b>	<b>355,263</b>	<b>333,072</b>	<b>25,637</b>	<b>358,709</b>
<b>Administered</b>				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	55,955	40,457	-	40,457
Outcome 1 (f)	158,770	113,850	7,550	121,400
Total administered annual appropriations	214,725	154,307	7,550	161,857
<b>Total administered resourcing</b>	<b>214,725</b>	<b>154,307</b>	<b>7,550</b>	<b>161,857</b>
<b>Total resourcing for Austrade</b>	<b>569,988</b>	<b>487,379</b>	<b>33,187</b>	<b>520,566</b>
		Actual 2024-25	2025-26	
<b>Average staffing level (number)</b>		1,160	1,166	

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

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

- Supply Act (No. 1) 2025–2026, Appropriation Act (No. 1) 2025–2026 and Appropriation Bill (No. 3) 2025–2026. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 1) 2024–2025 and Appropriation Act (No. 3) 2024–2025*.*
- Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026.
- Estimated external revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- Supply Act (No. 2) 2025–2026, Appropriation Act (No. 2) 2025–2026 and Appropriation Bill (No. 4) 2025–2026. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 2) 2024–2025 and Appropriation Act (No. 4) 2024–2025*.*
- Excludes pending section 51 quarantine amount of \$5.3m.

### 1.3 Entity measures

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

**Table 1.2: Australian Trade and Investment Commission 2025–26 measures since the Budget**

Program	2025-26	2026-27	2027-28	2028-29
	\$'000	\$'000	\$'000	\$'000
<b>Payment measures</b>				
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses (a)				
Departmental payments	1.1	(4,046)	(7,583)	(7,747)
<b>Total</b>		<b>(4,046)</b>	<b>(7,583)</b>	<b>(7,747)</b>
Supporting Australia's Trade and Tourism Industries (b)				
Administered payments	1.2	7,550	7,950	3,000
Departmental payments	1.1	24,813	25,232	-
<b>Total</b>		<b>32,363</b>	<b>33,182</b>	<b>3,000</b>
<b>Total payment measures</b>				
Administered		7,550	7,950	3,000
Departmental		20,767	17,649	(7,747)
<b>Total</b>		<b>28,317</b>	<b>25,599</b>	<b>(4,747)</b>

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

- a) The full measure description and package details appear in the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO) under Cross Portfolio. Includes measure published in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026.
- b) Measure relates to a decision made as part of the 2025–26 MYEFO.

## 1.4 Additional estimates, resourcing and variations to outcomes

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

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

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
Supporting Australia's Trade and Tourism Industries	1.2	7,550	7,950	3,000	-
<b>Movement of Funds</b>					
net increase	1.2	12,350	450	-	-
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>19,900</b>	<b>8,400</b>	<b>3,000</b>	-
<b>Departmental</b>					
<b>Annual appropriations</b>					
Further reducing spending on Consultants, Contractors and Labour Hire, and Non-Wage expenses	1.1	(4,046)	(7,583)	(7,747)	(6,435)
Supporting Australia's Trade and Tourism Industries	1.1	24,813	25,232	-	-
<b>Movement of Funds</b>					
Equity Injections - net increase	1.1	294	-	-	-
Departmental capital budget - net decrease	1.1	(258)	-	-	-
Departmental appropriation excluding Departmental capital budget - net increase	1.1	3,955	-	-	-
<b>Changes in Parameters</b>					
net increase	1.1	824	648	920	654
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>25,582</b>	<b>18,297</b>	<b>(6,827)</b>	<b>(5,781)</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>45,482</b>	<b>26,697</b>	<b>(3,827)</b>	<b>(5,781)</b>
<b>Outcome 2</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
<b>Changes in Parameters</b>					
net decrease	2.1	-	(7)	(30)	(53)
<b>Net impact on appropriations for Outcome 2 (departmental)</b>		<b>-</b>	<b>(7)</b>	<b>(30)</b>	<b>(53)</b>
<b>Total net impact on appropriations for Outcome 2</b>		<b>-</b>	<b>(7)</b>	<b>(30)</b>	<b>(53)</b>

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

## 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Australian Trade and Investment Commission through Appropriation Bills Nos. 3 and 4.

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

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Administered items</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.	158,770	113,850	121,400	7,550	-
<b>Total administered</b>					
	<b>158,770</b>	<b>113,850</b>	<b>121,400</b>	<b>7,550</b>	-
<b>Departmental programs</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.	264,803	248,567	278,159	29,592	-
(a)					
<b>Total departmental</b>	<b>264,803</b>	<b>248,567</b>	<b>278,159</b>	<b>29,592</b>	-
<b>Total administered and departmental</b>	<b>423,573</b>	<b>362,417</b>	<b>399,559</b>	<b>37,142</b>	-

a) Appropriation amount reflects reclassification of appropriation from DCB to operating expenses.

Note 1: 2024–25 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

## Section 2: Revisions to outcomes and planned performance

### 2.0 Changes to outcome and program structures

There is no change to Australian Trade and Investment Commission's outcomes and performance information as expressed in the *Portfolio Budget Statements 2025–26*.

### 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

There are changes to the wording of two of the Australian Trade and Investment Commission's Outcome 1 linked programs descriptions as expressed in the *Portfolio Budget Statements 2025–26*.

<b>Department of Infrastructure, Transport, Regional Development, Communications, Sports and the Arts</b>
<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>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>
<b>Department of Education</b>
<b>Programs</b> <ul style="list-style-type: none"><li>Program 2.7 – International Education Support</li></ul>
<b>Contribution to Outcome 1 made by linked programs</b> <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 maintain a focus on Australia's quality international education sector, complementing Austrade's focus on enabling a sustainable, diverse and high-quality international education sector.</p>

For further clarification of the changes, as well as the full list of linked programs and their contribution to Outcome 1, please refer to the *Portfolio Budget Statements 2025–26 Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio*.

### Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

**Table 2.1.1 Budgeted expenses for Outcome 1**

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forw ard estimate	2027-28 Forw ard estimate	2028-29 Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 1.1: Supporting Australian exporters to expand internationally, attracting productive international investment, and growing the visitor economy</b>					
Departmental expenses					
Departmental appropriation	236,698	270,536	255,440	221,509	211,370
s74 External Revenue (a)	34,896	25,422	25,422	25,422	26,422
Special accounts					
Special account 2018	35	-	-	-	-
Expenses not requiring appropriation in the Budget year (b)	9,563	9,500	9,500	9,500	10,000
<b>Departmental total</b>	<b>281,192</b>	<b>305,458</b>	<b>290,362</b>	<b>256,431</b>	<b>247,792</b>
<b>Total expenses for program 1.1</b>	<b>281,192</b>	<b>305,458</b>	<b>290,362</b>	<b>256,431</b>	<b>247,792</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 Act No. 1 and Bill No. 3)	144,100	133,750	118,400	113,000	110,000
<b>Administered total</b>	<b>144,100</b>	<b>133,750</b>	<b>118,400</b>	<b>113,000</b>	<b>110,000</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	144,100	133,750	118,400	113,000	110,000
<b>Administered total</b>	<b>144,100</b>	<b>133,750</b>	<b>118,400</b>	<b>113,000</b>	<b>110,000</b>
Departmental expenses					
Departmental appropriation	236,698	270,536	255,440	221,509	211,370
s74 External Revenue (a)	34,896	25,422	25,422	25,422	26,422
Special accounts	35	-	-	-	-
Expenses not requiring appropriation in the Budget year (b)	9,563	9,500	9,500	9,500	10,000
<b>Departmental total</b>	<b>281,192</b>	<b>305,458</b>	<b>290,362</b>	<b>256,431</b>	<b>247,792</b>
<b>Total expenses for Outcome 1</b>	<b>425,292</b>	<b>439,208</b>	<b>408,762</b>	<b>369,431</b>	<b>357,792</b>
	2024-25	2025-26			
<b>Average staffing level (number)</b>	1,124	1,130			

Table continued on the next page.

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

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forw ard estimate	2027-28 Forw ard estimate	2028-29 Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Movement of administered funds between years</b>					
Outcome 1: Program 1.2: Programs to support Australian exporters to expand internationally, attract productive international investment, and grow the visitor economy (c)					
	(12,800)	12,350	450	-	-
<b>Total movement of administered funds</b>	<b>(12,800)</b>	<b>12,350</b>	<b>450</b>	<b>-</b>	<b>-</b>

- a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses and resources received free of charge.
- 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**

**Program 1.2: Programs to support Australian exporters to expand internationally, attract productive international investment, and grow the visitor economy**

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>1.2.1 - Component 1: Export Market Development Grants program</b>					
Annual administered expenses:					
Ordinary annual services					
(Appropriation Act No. 1 and Bill No. 3)	132,060	122,800	110,000	110,000	110,000
Total component 1 expenses	<b>132,060</b>	<b>122,800</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 Act No. 1 and Bill No. 3)	4,908	3,100	-	-	-
Total component 2 expenses	<b>4,908</b>	<b>3,100</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1.2.3 - Component 3: Tourism Tropical North Queensland</b>					
Annual administered expenses:					
Ordinary annual services					
(Appropriation Act No. 1 and Bill No. 3)	6,200	-	-	-	-
Total component 3 expenses	<b>6,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1.2.4 - Component 4: Sculpture by the Sea</b>					
Annual administered expenses:					
Ordinary annual services					
(Appropriation Act No. 1 and Bill No. 3)	750	300	450	-	-
Total component 4 expenses	<b>750</b>	<b>300</b>	<b>450</b>	<b>-</b>	<b>-</b>
<b>1.2.5 - Component 5: Supporting Australia's Trade and Tourism Industries</b>					
Annual administered expenses:					
Ordinary annual services					
(Appropriation Act No. 1 and Bill No. 3)	-	7,550	7,950	3,000	-
Total component 5 expenses	<b>-</b>	<b>7,550</b>	<b>7,950</b>	<b>3,000</b>	<b>-</b>
<b>1.2.6 - Component 6: Recovery for Regional Tourism</b>					
Annual administered expenses:					
Ordinary annual services					
(Appropriation Act No. 1 and Bill No. 3)	182	-	-	-	-
Total component 6 expenses	<b>182</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total program expenses</b>	<b>144,100</b>	<b>133,750</b>	<b>118,400</b>	<b>113,000</b>	<b>110,000</b>

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

There is no change to the Australian Trade and Investment Commission's performance measures as expressed in the *Portfolio Budget Statements 2025–26*. For further details, please refer to the *Portfolio Budget Statements 2025–26* Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio.

## **2.2 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**

There are no changes to the Australian Trade and Investment Commission's Outcome 2 linked programs description as expressed in the *Portfolio Budget Statements 2025–26*.

## 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**

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

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forw ard estimate	2027-28 Forw ard estimate	2028-29 Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 2.1 – Consular and Passport Services</b>					
Departmental expenses					
Departmental appropriation	10,268	11,436	11,582	11,715	11,853
s74 External Revenue (a)	1,454	1,000	1,000	1,000	-
<b>Departmental total</b>	<b>11,722</b>	<b>12,436</b>	<b>12,582</b>	<b>12,715</b>	<b>11,853</b>
<b>Total expenses for program 1.1</b>	<b>11,722</b>	<b>12,436</b>	<b>12,582</b>	<b>12,715</b>	<b>11,853</b>
<b>Outcome 2 Totals by appropriation type</b>					
Departmental expenses					
Departmental appropriation	10,268	11,436	11,582	11,715	11,853
s74 External Revenue (a)	1,454	1,000	1,000	1,000	-
<b>Departmental total</b>	<b>11,722</b>	<b>12,436</b>	<b>12,582</b>	<b>12,715</b>	<b>11,853</b>
<b>Total expenses for Outcome 1</b>	<b>11,722</b>	<b>12,436</b>	<b>12,582</b>	<b>12,715</b>	<b>11,853</b>
	2024-25	2025-26			
<b>Average staffing level (number)</b>	36	36			

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

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

**Table 2.2.3: Performance measure for Outcome 2**

There is no change to the Australian Trade and Investment Commission's performance measures as expressed in the *Portfolio Budget Statements 2025–26*. For further details, please refer to the *Portfolio Budget Statements 2025–26* Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio.

## Section 3: Special account flows and budgeted financial statements

### 3.1 Special account flows and balances

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

**Table 3.1: Estimates of special account flows and balances**

Outcome	Opening balance	Receipts	Payments	Adjustments	Closing balance
	\$'000	\$'000	\$'000	\$'000	\$'000
Austrade Services for Other Entities and Trust Moneys (SOETM) Special Account	1				
2018 (D)					
2025-26	34	-	-	-	34
2024-25	69	-	(35)	-	34
<b>Total special accounts</b>					
<b>2025-26 Budget estimate</b>	<b>34</b>	-	-	-	<b>34</b>
<i>Total special accounts</i>					
<i>2024-25 actual</i>	69	-	(35)	-	34

(D) = Departmental

### **3.2 Budgeted financial statements**

#### **3.2.1 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.

#### **3.2.2 Budgeted financial statements**

##### **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 actual financial results for 2024–25 and the estimated revenue and expenses for 2025–26 and forward years.

Total income in 2025–26 is estimated to be \$309.0 million, an increase of \$24.8 million from the Budget. The increase is due to \$20.8 million in appropriation for the new payment measures (reflected in Table 1.2: Austrade 2025–26 measures since the Budget), and \$4.0 million due to reclassification from departmental capital budget to departmental operating budget.

Total estimated expenses for 2025–26 have increased by \$24.9 million based on the updates above along with adjustments related to depreciation and amortisation.

##### **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 2025–26 is \$44.7 million, representing a slight increase from the net asset position at the end of the 2024–25 financial year.

##### **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 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 \$133.8 million for 2025–26 financial year relate to the Export Market Development Grants (EMDG) program (\$122.8 million), Sculpture by the Sea program (\$0.3 million), Supporting Australian Tourism and Travel program (\$3.1 million), and Supporting Australia's Trade and Tourism Industries programs (\$7.6 million).

#### **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.

#### **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.

### 3.2.2 Budgeted financial statements

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

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Employee benefits	179,443	185,396	178,509	158,146	158,146
Suppliers	81,746	102,544	94,344	80,395	69,571
Depreciation and amortisation	28,876	28,845	29,275	29,856	31,099
Finance costs	1,168	1,109	816	749	829
Other expenses	1,681	-	-	-	-
<b>Total expenses</b>	<b>292,914</b>	<b>317,894</b>	<b>302,944</b>	<b>269,146</b>	<b>259,645</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	31,617	24,922	24,922	24,922	24,922
Rental income	373	500	500	500	500
Other revenue	482	1,000	1,000	1,000	1,000
<b>Total own-source revenue</b>	<b>32,472</b>	<b>26,422</b>	<b>26,422</b>	<b>26,422</b>	<b>26,422</b>
<b>Gains</b>					
Other gains	22	-	-	-	-
<b>Total gains</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>32,494</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>(260,420)</b>	<b>(291,472)</b>	<b>(276,522)</b>	<b>(242,724)</b>	<b>(233,223)</b>
Revenue from Government	267,866	282,546	268,128	234,288	223,948
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>7,446</b>	<b>(8,926)</b>	<b>(8,394)</b>	<b>(8,436)</b>	<b>(9,275)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>7,446</b>	<b>(8,926)</b>	<b>(8,394)</b>	<b>(8,436)</b>	<b>(9,275)</b>

Table continued on the next page.

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

	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Total comprehensive income/(loss)</b>					
- as per statement of					
<b>Comprehensive Income</b>	<b>7,446</b>	<b>(8,926)</b>	<b>(8,394)</b>	<b>(8,436)</b>	<b>(9,275)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	10,624	9,500	9,500	9,500	10,000
plus: depreciation/amortisation expenses for ROU assets (b)	18,252	19,345	19,775	20,356	21,099
less: lease principal repayments (b)	19,451	19,919	20,881	21,420	21,824
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>16,871</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No. 1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No. 1) or Bill (No. 3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
- b) Applies to leases under AASB 16 Leases.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<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	56,131	52,137	52,137	52,137	52,137
<b>Total financial assets</b>	<b>65,987</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	43,918	66,571	58,333	72,285	115,527
Property, plant and equipment	28,723	10,252	9,179	8,206	7,324
Intangibles	17,602	19,578	22,468	25,134	27,572
Other non-financial assets	6,094	6,094	6,094	6,094	6,094
<b>Total non-financial assets</b>	<b>96,337</b>	<b>102,495</b>	<b>96,074</b>	<b>111,719</b>	<b>156,517</b>
<b>Total assets</b>	<b>162,324</b>	<b>164,488</b>	<b>158,067</b>	<b>173,712</b>	<b>218,510</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	52,117	54,248	45,834	59,352	102,738
<b>Total interest bearing liabilities</b>	<b>52,117</b>	<b>54,248</b>	<b>45,834</b>	<b>59,352</b>	<b>102,738</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>117,627</b>	<b>119,758</b>	<b>111,344</b>	<b>124,862</b>	<b>168,248</b>
<b>Net assets</b>	<b>44,697</b>	<b>44,730</b>	<b>46,723</b>	<b>48,850</b>	<b>50,262</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	225,107	234,066	244,455	255,018	265,705
Reserves	43,670	43,670	43,670	43,670	43,670
Retained surplus / (accumulated deficit)	(224,080)	(233,006)	(241,402)	(249,838)	(259,113)
<b>Total parent entity interest</b>	<b>44,697</b>	<b>44,730</b>	<b>46,723</b>	<b>48,850</b>	<b>50,262</b>
<b>Total Equity</b>	<b>44,697</b>	<b>44,730</b>	<b>46,723</b>	<b>48,850</b>	<b>50,262</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2025–26)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity / capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2025</b>				
Balance carried forward from previous period	(224,080)	43,670	225,107	44,697
<b>Adjusted opening balance</b>	<b>(224,080)</b>	<b>43,670</b>	<b>225,107</b>	<b>44,697</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(8,926)	-	-	(8,926)
<b>Total comprehensive income</b>	<b>(8,926)</b>	<b>-</b>	<b>-</b>	<b>(8,926)</b>
of which:				
Attributable to the Australian Government	(8,926)	-	-	(8,926)
<b>Contributions by owners</b>				
Equity Injection - Appropriation	-	-	2,734	2,734
Departmental Capital Budget (DCB)	-	-	6,225	6,225
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>8,959</b>	<b>8,959</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>(233,006)</b>	<b>43,670</b>	<b>234,066</b>	<b>44,730</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(233,006)</b>	<b>43,670</b>	<b>234,066</b>	<b>44,730</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	292,859	286,537	268,128	234,288	223,948
Sale of goods and rendering of services	42,889	25,422	25,422	25,422	25,422
Net GST received	2,459	-	-	-	-
Other	-	1,000	1,000	1,000	1,000
<b>Total cash received</b>	<b>338,207</b>	<b>312,959</b>	<b>294,610</b>	<b>260,770</b>	<b>250,430</b>
<b>Cash used</b>					
Employees	182,685	185,396	178,509	158,146	158,146
Suppliers	96,249	102,544	94,344	80,395	69,571
Interest payments on lease liability	1,168	1,109	816	749	829
s74 External Revenue transferred to the OPA	36,350	-	-	-	-
<b>Total cash used</b>	<b>316,452</b>	<b>289,049</b>	<b>273,669</b>	<b>239,290</b>	<b>228,546</b>
<b>Net cash from / (used by) operating activities</b>	<b>21,755</b>	<b>23,910</b>	<b>20,881</b>	<b>21,420</b>	<b>21,824</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	22	-	-	-	-
<b>Total cash received</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	7,617	12,950	10,389	10,563	10,687
<b>Total cash used</b>	<b>7,617</b>	<b>12,950</b>	<b>10,389</b>	<b>10,563</b>	<b>10,687</b>
<b>Net cash from / (used by) investing activities</b>	<b>(7,595)</b>	<b>(12,950)</b>	<b>(10,389)</b>	<b>(10,563)</b>	<b>(10,687)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	7,417	8,959	10,389	10,563	10,687
<b>Total cash received</b>	<b>7,417</b>	<b>8,959</b>	<b>10,389</b>	<b>10,563</b>	<b>10,687</b>
<b>Cash used</b>					
Principal payments on lease liability	19,451	19,919	20,881	21,420	21,824
<b>Total cash used</b>	<b>19,451</b>	<b>19,919</b>	<b>20,881</b>	<b>21,420</b>	<b>21,824</b>
<b>Net cash from/(used by) financing activities</b>	<b>(12,034)</b>	<b>(10,960)</b>	<b>(10,492)</b>	<b>(10,857)</b>	<b>(11,137)</b>
<b>Net increase/(decrease) in cash held</b>	<b>2,126</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	7,730	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 3.6: Departmental capital budget statement (for the period ended 30 June)**

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 and Bill 3 (DCB)	5,704	6,225	10,371	10,545	10,669
Equity injections - Act No. 2 and Bill 4	13,733	2,734	18	18	18
<b>Total new capital appropriations</b>	<b>19,437</b>	<b>8,959</b>	<b>10,389</b>	<b>10,563</b>	<b>10,687</b>
<b>Provided for:</b>					
Purchase of non-financial assets	19,437	8,959	10,389	10,563	10,687
<b>Total Items</b>	<b>19,437</b>	<b>8,959</b>	<b>10,389</b>	<b>10,563</b>	<b>10,687</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	2,525	3,028	18	18	18
Funded by capital appropriation - DCB (b)	4,892	9,922	10,371	10,545	10,669
<b>TOTAL</b>	<b>7,417</b>	<b>12,950</b>	<b>10,389</b>	<b>10,563</b>	<b>10,687</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	7,417	12,950	10,389	10,563	10,687
<b>Total cash used to acquire assets</b>	<b>7,417</b>	<b>12,950</b>	<b>10,389</b>	<b>10,563</b>	<b>10,687</b>

Prepared on Australian Accounting Standards basis.

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

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

	Buildings \$'000	Other property, software and plant and equipment \$'000	Computer intangibles \$'000	Total \$'000
<b>As at 1 July 2025</b>				
Gross book value	18,587	12,238	50,281	81,106
Gross book value - ROU assets	73,749	-	-	73,749
Accumulated depreciation/ amortisation and impairment	2,315	(4,417)	(32,679)	(34,781)
Accumulated depreciation/amortisation and impairment - ROU assets	(29,831)	-	-	(29,831)
<b>Opening net book balance</b>	<b>64,820</b>	<b>7,821</b>	<b>17,602</b>	<b>90,243</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity (a)	312	-	2,716	3,028
By purchase - appropriation ordinary annual services (b)	3,000	3,968	2,954	9,922
By purchase - other - ROU assets	22,053	-	-	22,053
<b>Total additions</b>	<b>25,365</b>	<b>3,968</b>	<b>5,670</b>	<b>35,003</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(4,269)	(1,537)	(3,694)	(9,500)
Depreciation/amortisation on ROU assets	(19,345)	-	-	(19,345)
<b>Total other movements</b>	<b>(23,614)</b>	<b>(1,537)</b>	<b>(3,694)</b>	<b>(28,845)</b>
<b>As at 30 June 2026</b>				
Gross book value	21,899	16,206	55,951	94,056
Gross book value - ROU assets	95,802	-	-	95,802
Accumulated depreciation/ amortisation and impairment	(1,954)	(5,954)	(36,373)	(44,281)
Accumulated depreciation/amortisation and impairment - ROU assets	(49,176)	-	-	(49,176)
<b>Closing net book balance</b>	<b>66,571</b>	<b>10,252</b>	<b>19,578</b>	<b>96,401</b>

Prepared on Australian Accounting Standards basis.

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

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers					
Suppliers	6,543	5,500	5,500	5,500	5,500
Grants	135,469	128,250	112,900	107,500	104,500
Write-down and impairment of assets	2,088	-	-	-	-
<b>Total expenses administered on behalf of Government</b>	<b>144,100</b>	<b>133,750</b>	<b>118,400</b>	<b>113,000</b>	<b>110,000</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Other revenue	564	-	-	-	-
<b>Total non-taxation revenue</b>	<b>564</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>564</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gains</b>					
Other gains	2	-	-	-	-
<b>Total gains administered on behalf of Government</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income administered on behalf of Government</b>	<b>566</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cost of/(contribution by) services</b>	<b>143,534</b>	<b>133,750</b>	<b>118,400</b>	<b>113,000</b>	<b>110,000</b>
<b>Surplus/(deficit) before income tax</b>	<b>(143,534)</b>	<b>(133,750)</b>	<b>(118,400)</b>	<b>(113,000)</b>	<b>(110,000)</b>
<b>Surplus/(deficit) after income tax</b>	<b>(143,534)</b>	<b>(133,750)</b>	<b>(118,400)</b>	<b>(113,000)</b>	<b>(110,000)</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(143,534)</b>	<b>(133,750)</b>	<b>(118,400)</b>	<b>(113,000)</b>	<b>(110,000)</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 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
Other payables	15,615	15,615	15,615	15,615	15,615
<b>Total payables</b>	<b>15,890</b>	<b>15,890</b>	<b>15,890</b>	<b>15,890</b>	<b>15,890</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 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)**

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sale of goods and rendering of services	-	-	-	-	-
Net GST received	352	-	-	-	-
Other	1,434	-	-	-	-
<b>Total cash received</b>	<b>1,786</b>	-	-	-	-
<b>Cash used</b>					
Grants	125,423	128,250	112,900	107,500	104,500
Suppliers	15,125	5,500	5,500	5,500	5,500
<b>Total cash used</b>	<b>140,548</b>	<b>133,750</b>	<b>118,400</b>	<b>113,000</b>	<b>110,000</b>
<b>Net cash from / (used by) operating activities</b>					
<b>Net increase/(decrease) in cash held</b>	<b>(138,762)</b>	<b>(133,750)</b>	<b>(118,400)</b>	<b>(113,000)</b>	<b>(110,000)</b>
<b>Cash from Official Public Account for:</b>					
- Appropriations	142,890	133,750	118,400	113,000	110,000
<b>Total cash from Official Public Account</b>	<b>142,890</b>	<b>133,750</b>	<b>118,400</b>	<b>113,000</b>	<b>110,000</b>
<b>Cash to Official Public Account for:</b>					
- Appropriations	(4,128)	-	-	-	-
<b>Total cash to Official Public Account</b>	<b>(4,128)</b>	-	-	-	-
<b>Cash and cash equivalents at end of reporting period</b>					

Prepared on Australian Accounting Standards basis.



**Australian Centre for  
International Agricultural  
Research additional  
estimates statements**



# **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

There is no change to the Australian Centre for International Agricultural Research's (ACIAR's) strategic direction statement since the *Portfolio Budget Statements 2025–26*. Further information about the ACIAR's purpose, planned outcomes and key activities is detailed in the *Corporate Plan 2025–26*.

### 1.2 Entity resource statement

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

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

**Table 1.1: Australian Centre for International Agricultural Research resource statement – Additional Estimates for 2025–26 as at February 2026**

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
<b>Departmental</b>				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	5,397	5,448	-	5,448
Departmental appropriation (b)	10,005	11,363	(1,534)	9,829
s74 External Revenue (c)	3,088	3,035	-	3,035
Departmental capital budget (d)	264	266	1,534	1,800
Total departmental annual appropriations	<b>18,754</b>	<b>20,112</b>	-	<b>20,112</b>
<b>Total departmental resourcing</b>	<b>18,754</b>	<b>20,112</b>	-	<b>20,112</b>
<b>Administered</b>				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	7,576	5,000	-	5,000
Outcome 1	107,058	108,686	-	108,686
Total administered annual appropriations	<b>114,634</b>	<b>113,686</b>	-	<b>113,686</b>
Special accounts				
Opening balance	22,089	18,782	-	18,782
Appropriation receipts	8,401	11,835	-	11,835
Total special account	<b>30,490</b>	<b>30,617</b>	-	<b>30,617</b>
<b>Total administered resourcing</b>	<b>145,124</b>	<b>144,303</b>	-	<b>144,303</b>
<b>Total resourcing for ACIAR</b>	<b>163,878</b>	<b>164,415</b>	-	<b>164,415</b>
<b>Average staffing level (number)</b>				
			Actual 2024-25	2025-26
			80	90

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

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

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

### 1.3 Entity measures

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

**Table 1.2: Australian Centre for International Agricultural Research 2025-26 measures since the Budget**

Program	2025-26	2026-27	2027-28	2028-29
	\$'000	\$'000	\$'000	\$'000
<b>Payment measures</b>				
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1			
Departmental payments (a)		(322)	(408)	(385)
<b>Total</b>		<b>(322)</b>	<b>(408)</b>	<b>(385)</b>
<b>Total payment measures</b>				
Departmental		(322)	(408)	(385)
<b>Total</b>		<b>(322)</b>	<b>(408)</b>	<b>(385)</b>

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

- a) The full measure description and package details appear in the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO) under Cross Portfolio. Includes measure published in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026.

## 1.4 Additional estimates, resourcing and variations to outcomes

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

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

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Movement of Funds</b>					
Departmental capital budget (net increase)	1.1	1,534	-	-	-
Departmental appropriation excluding Departmental capital budget (net decrease)	1.1	(1,534)	-	-	-
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		-	-	-	-
<b>Total net impact on appropriations for Outcome 1</b>		-	-	-	-

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

## 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Australian Centre for International Agricultural Research through Appropriation Bills Nos. 3 and 4.

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

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Departmental programs</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	10,269	10,095	11,629	1,534	-
<b>Total departmental</b>	<b>10,269</b>	<b>10,095</b>	<b>11,629</b>	<b>1,534</b>	<b>-</b>

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

## **Section 2: Revisions to outcomes and planned performance**

### **2.0 Changes to outcome and program structures**

There is no change to the Australian Centre for International Agricultural Research's outcomes and performance information as expressed in the *Portfolio Budget Statements* 2025–26. For further details, please refer to the *Portfolio Budget Statements 2025–26 Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio*.

## 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

There is no change to the Australian Centre for International Agricultural Research's linked programs as expressed in the *Portfolio Budget Statements 2025–26*. For the full list of linked programs and their contribution to Outcome 1, please refer to the *Portfolio Budget Statements 2025–26* Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio.

### 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.**

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>Program 1.1: International Agricultural Research and Development</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	101,841	108,686	110,783	113,681	115,356
Special accounts	10,521	11,835	8,325	6,154	5,818
<b>Administered total</b>	<b>112,362</b>	<b>120,521</b>	<b>119,108</b>	<b>119,835</b>	<b>121,174</b>
Departmental expenses					
Departmental appropriation	10,005	11,629	12,034	12,213	12,214
s74 External Revenue (a)	3,192	3,035	2,721	2,550	2,593
Expenses not requiring appropriation in the Budget year (b)	1,428	1,406	1,450	1,371	969
<b>Departmental total</b>	<b>14,625</b>	<b>16,070</b>	<b>16,205</b>	<b>16,134</b>	<b>15,776</b>
<b>Total expenses for program 1.1</b>	<b>126,987</b>	<b>136,591</b>	<b>135,313</b>	<b>135,969</b>	<b>136,950</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	101,841	108,686	110,783	113,681	115,356
Special accounts	10,521	11,835	8,325	6,154	5,818
<b>Administered total</b>	<b>112,362</b>	<b>120,521</b>	<b>119,108</b>	<b>119,835</b>	<b>121,174</b>
Departmental expenses					
Departmental appropriation	10,005	11,629	12,034	12,213	12,214
s74 External Revenue (a)	3,192	3,035	2,721	2,550	2,593
Expenses not requiring appropriation in the Budget year (b)	1,428	1,406	1,450	1,371	969
<b>Departmental total</b>	<b>14,625</b>	<b>16,070</b>	<b>16,205</b>	<b>16,134</b>	<b>15,776</b>
<b>Total expenses for Outcome 1</b>	<b>126,987</b>	<b>136,591</b>	<b>135,313</b>	<b>135,969</b>	<b>136,950</b>
<b>Average staffing level (number)</b>					
	2024-25	2025-26			
	80	90			

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

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

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

There have been no changes to the Australian Centre for International Agricultural Research's performance measures for Outcome 1 resulting from decisions made since the 2025–26 Budget. The performance measures associated with Outcome 1 are outlined in the *Portfolio Budget Statements 2025–26* and the *Corporate Plan 2025–26*.

## Section 3: Special account flows and budgeted financial statements

### 3.1 Special account flows and balances

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

**Table 3.1: Estimates of special account flows and balances**

Outcome	Opening balance \$'000			Adjustment \$'000	Closing balance \$'000
	Receipts \$'000	Payments \$'000			
Australian Centre for International Agricultural Research Account (A)	1				
2025-26	18,599	11,835	(14,391)	-	16,043
2024-25	22,089	8,401	(11,891)	-	18,599
<b>Total special accounts</b>	<b>18,599</b>	<b>11,835</b>	<b>(14,391)</b>	<b>-</b>	<b>16,043</b>
<b>2025-26 Budget estimate</b>	<b>18,599</b>	<b>11,835</b>	<b>(14,391)</b>	<b>-</b>	<b>16,043</b>
<i>Total special accounts</i>					
<i>2024-25 actual</i>	<i>22,089</i>	<i>8,401</i>	<i>(11,891)</i>	<i>-</i>	<i>18,599</i>

(A) = Administered

### **3.2 Budgeted financial statements**

#### **3.2.1 Analysis of budgeted financial statements**

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

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

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

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

The total budgeted revenue from government in 2025–26 is \$9.8 million, which represents a decrease of \$1.9 million in appropriations from 2025–26 Portfolio Budget Statements as shown in Table 3.1. The decrease is attributable to a reclassification of appropriation funding from departmental operating to capital to support the relocation of the Canberra office in 2025–26 and the additional savings measure.

The Income Statement shows a budgeted deficit in 2025–26 of \$1.0 million due to the removal of appropriation funding for depreciation and amortisation under the Net Cash funding arrangements.

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

The statement discloses the estimated end of year financial position for the Australian Centre for International Agricultural Research. The budgeted net asset position of \$4.6 million at the end of 2025–26 represents an increase of \$1.5 million reflecting the reclassification to capital to support the relocation of the Canberra office in 2025–26 and purchase of associated assets.

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

This statement shows changes in equity resulting from the net impact of movements in contributed equity associated with the increase in the Departmental Capital Budget of \$1.5 million.

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

This statement shows the extent and nature of cash flows as a result of the Australian Centre for International Agricultural Research operating, investing and financing activities. The Australian Centre for International Agricultural Research cash balance at the end of 2025–26 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 2025–26, the Australian Centre for International Agricultural Research will receive administered appropriation of \$108.7 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 2025–26 are estimated at \$16.3 million and \$21.4 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.

### 3.2.2 Budgeted financial statements

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

	2024-25 Actual	2025-26 Revised budget	2026-27 Forw ard estimate	2027-28 Forw ard estimate	2028-29 Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Employee benefits	7,899	8,788	9,099	9,354	9,421
Suppliers	4,606	3,238	4,458	4,188	4,271
Depreciation and amortisation	1,377	1,372	1,416	1,337	935
Finance costs	100	481	507	488	471
Other expenses	41	-	-	-	-
<b>Total expenses</b>	<b>14,023</b>	<b>13,879</b>	<b>15,480</b>	<b>15,367</b>	<b>15,098</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	1,283	1,204	834	615	581
Other revenue	1,909	1,865	1,921	1,969	2,046
<b>Total own-source revenue</b>	<b>3,192</b>	<b>3,069</b>	<b>2,755</b>	<b>2,584</b>	<b>2,627</b>
<b>Total own-source income</b>	<b>3,192</b>	<b>3,069</b>	<b>2,755</b>	<b>2,584</b>	<b>2,627</b>
<b>Net (cost of)/contribution by services</b>	<b>(10,831)</b>	<b>(10,810)</b>	<b>(12,725)</b>	<b>(12,783)</b>	<b>(12,471)</b>
Revenue from Government	10,005	9,829	11,764	11,939	11,937
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(826)</b>	<b>(981)</b>	<b>(961)</b>	<b>(844)</b>	<b>(534)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	151	-	-	-	-
<b>Total other comprehensive income</b>	<b>151</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(675)</b>	<b>(981)</b>	<b>(961)</b>	<b>(844)</b>	<b>(534)</b>

Table continued on the next page.

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

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

	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Total comprehensive income/(loss)</b>					
- as per statement of					
<b>Comprehensive Income</b>	<b>(675)</b>	<b>(981)</b>	<b>(961)</b>	<b>(844)</b>	<b>(534)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	789	590	577	508	233
plus: depreciation/amortisation expenses for ROU assets (b)	588	782	839	829	702
less: lease principal repayments (b)	564	391	455	493	401
<b>Net Cash Operating Surplus/(Deficit)</b>	<b>138</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No. 1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No. 1) or Bill (No. 3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
- b) Applies to leases under AASB 16 Leases.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forward estimate \$'000	2028-29 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	10,742	11,475	10,540	9,711	9,017
Property, plant and equipment	351	1,816	1,773	1,711	1,743
Intangibles	624	459	291	119	123
Other non-financial assets	254	254	254	254	254
<b>Total non-financial assets</b>	<b>11,971</b>	<b>14,004</b>	<b>12,858</b>	<b>11,795</b>	<b>11,137</b>
<b>Total assets</b>	<b>17,753</b>	<b>19,786</b>	<b>18,640</b>	<b>17,577</b>	<b>16,919</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	10,812	12,026	11,571	11,078	10,677
<b>Total interest bearing liabilities</b>	<b>10,812</b>	<b>12,026</b>	<b>11,571</b>	<b>11,078</b>	<b>10,677</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>13,935</b>	<b>15,149</b>	<b>14,694</b>	<b>14,201</b>	<b>13,800</b>
<b>Net assets</b>	<b>3,818</b>	<b>4,637</b>	<b>3,946</b>	<b>3,376</b>	<b>3,119</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	4,095	5,895	6,165	6,439	6,716
Reserves	234	234	234	234	234
Retained surplus / (accumulated deficit)	(511)	(1,492)	(2,453)	(3,297)	(3,831)
<b>Total parent entity interest</b>	<b>3,818</b>	<b>4,637</b>	<b>3,946</b>	<b>3,376</b>	<b>3,119</b>
<b>Total Equity</b>	<b>3,818</b>	<b>4,637</b>	<b>3,946</b>	<b>3,376</b>	<b>3,119</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2025–26)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity / capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2025</b>				
Balance carried forward from previous period	(511)	234	4,095	3,818
<b>Adjusted opening balance</b>	<b>(511)</b>	<b>234</b>	<b>4,095</b>	<b>3,818</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(981)	-	-	(981)
<b>Total comprehensive income</b>	<b>(981)</b>	<b>-</b>	<b>-</b>	<b>(981)</b>
of which:				
Attributable to the Australian Government	(981)	-	-	(981)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	1,800	1,800
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>1,800</b>	<b>1,800</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>(1,492)</b>	<b>234</b>	<b>5,895</b>	<b>4,637</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(1,492)</b>	<b>234</b>	<b>5,895</b>	<b>4,637</b>

Prepared on Australian Accounting Standards basis.

\* The non-controlling interest disclosure is not required if an entity does not have non-controlling interests.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	9,779	9,829	11,764	11,939	11,937
Sale of goods and rendering of services	3,078	1,204	834	615	581
Net GST received	434	250	250	250	250
Other	-	1,831	1,887	1,935	2,012
<b>Total cash received</b>	<b>13,291</b>	<b>13,114</b>	<b>14,735</b>	<b>14,739</b>	<b>14,780</b>
<b>Cash used</b>					
Employees	8,399	8,788	9,099	9,354	9,421
Suppliers	4,341	3,454	4,674	4,404	4,487
Interest payments on lease liability	100	481	507	488	471
<b>Total cash used</b>	<b>12,840</b>	<b>12,723</b>	<b>14,280</b>	<b>14,246</b>	<b>14,379</b>
<b>Net cash from/(used by)</b> <b>operating activities</b>	<b>451</b>	<b>391</b>	<b>455</b>	<b>493</b>	<b>401</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	152	1,800	270	274	277
<b>Total cash used</b>	<b>152</b>	<b>1,800</b>	<b>270</b>	<b>274</b>	<b>277</b>
<b>Net cash from/(used by)</b> <b>investing activities</b>	<b>(152)</b>	<b>(1,800)</b>	<b>(270)</b>	<b>(274)</b>	<b>(277)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	264	1,800	270	274	277
<b>Total cash received</b>	<b>264</b>	<b>1,800</b>	<b>270</b>	<b>274</b>	<b>277</b>
<b>Cash used</b>					
Principal payments on lease liability	564	391	455	493	401
<b>Total cash used</b>	<b>564</b>	<b>391</b>	<b>455</b>	<b>493</b>	<b>401</b>
<b>Net cash from/(used by)</b> <b>financing activities</b>	<b>(300)</b>	<b>1,409</b>	<b>(185)</b>	<b>(219)</b>	<b>(124)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	11	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 3.6: Departmental capital budget statement (for the period ended 30 June)**

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 and Bill 3 (DCB)	264	1,800	270	274	277
<b>Total new capital appropriations</b>	<b>264</b>	<b>1,800</b>	<b>270</b>	<b>274</b>	<b>277</b>
<b>Provided for:</b>					
Purchase of non-financial assets	264	1,800	270	274	277
<b>Total Items</b>	<b>264</b>	<b>1,800</b>	<b>270</b>	<b>274</b>	<b>277</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	264	1,800	270	274	277
<b>TOTAL</b>	<b>264</b>	<b>1,800</b>	<b>270</b>	<b>274</b>	<b>277</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	264	1,800	270	274	277
<b>Total cash used to acquire assets</b>	<b>264</b>	<b>1,800</b>	<b>270</b>	<b>274</b>	<b>277</b>

Prepared on Australian Accounting Standards basis.

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

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

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2025</b>				
Gross book value	-	351	2,300	2,651
Gross book value - ROU assets	15,262	-	-	15,262
Accumulated depreciation/ amortisation and impairment	(50)	-	(1,676)	(1,726)
Accumulated depreciation/amortisation and impairment - ROU assets	(4,470)	-	-	(4,470)
<b>Opening net book balance</b>	<b>10,742</b>	<b>351</b>	<b>624</b>	<b>11,717</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	20	1,760	20	1,800
By purchase - other - ROU assets	1,607	-	-	1,607
<b>Total additions</b>	<b>1,627</b>	<b>1,760</b>	<b>20</b>	<b>3,407</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(112)	(293)	(185)	(590)
Depreciation/amortisation on ROU assets	(782)	-	-	(782)
<b>Total other movements</b>	<b>(894)</b>	<b>(293)</b>	<b>(185)</b>	<b>(1,372)</b>
<b>As at 30 June 2026</b>				
Gross book value	20	2,111	2,320	4,451
Gross book value - ROU assets	16,869	-	-	16,869
Accumulated depreciation/ amortisation and impairment	(162)	(293)	(1,861)	(2,316)
Accumulated depreciation/amortisation and impairment - ROU assets	(5,252)	-	-	(5,252)
<b>Closing net book balance</b>	<b>11,475</b>	<b>1,818</b>	<b>459</b>	<b>13,752</b>

Prepared on Australian Accounting Standards basis.

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

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Employee benefits	4,729	5,119	5,205	5,340	5,770
Suppliers	107,633	115,402	113,903	114,495	115,404
<b>Total expenses administered on behalf of Government</b>	<b>112,362</b>	<b>120,521</b>	<b>119,108</b>	<b>119,835</b>	<b>121,174</b>
<b>Non-taxation revenue</b>					
Sale of goods and rendering of services	10,521	11,835	8,325	6,154	5,818
<b>Total non-taxation revenue</b>	<b>10,521</b>	<b>11,835</b>	<b>8,325</b>	<b>6,154</b>	<b>5,818</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>10,521</b>	<b>11,835</b>	<b>8,325</b>	<b>6,154</b>	<b>5,818</b>
<b>Total own-source income administered on behalf of Government</b>	<b>10,521</b>	<b>11,835</b>	<b>8,325</b>	<b>6,154</b>	<b>5,818</b>
<b>Net cost of/(contribution by) services</b>	<b>101,841</b>	<b>108,686</b>	<b>110,783</b>	<b>113,681</b>	<b>115,356</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(101,841)</b>	<b>(108,686)</b>	<b>(110,783)</b>	<b>(113,681)</b>	<b>(115,356)</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	18,609	16,053	14,229	14,229	14,229
Taxation receivables	232	232	232	232	232
Trade and other receivables	4	4	4	4	4
<b>Total financial assets</b>	<b>18,845</b>	<b>16,289</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>18,905</b>	<b>16,349</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	18,476	15,920	14,096	14,096	14,096
<b>Total payables</b>	<b>23,297</b>	<b>20,741</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>23,961</b>	<b>21,405</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 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)**

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Net GST received	5,390	5,000	5,000	5,000	5,000
Other	7,352	9,279	6,501	6,154	5,818
<b>Total cash received</b>	<b>12,742</b>	<b>14,279</b>	<b>11,501</b>	<b>11,154</b>	<b>10,818</b>
<b>Cash used</b>					
Suppliers	107,055	115,402	113,903	114,495	115,404
Net GST paid	5,390	5,000	5,000	5,000	5,000
Employees	3,929	5,119	5,205	5,340	5,770
<b>Total cash used</b>	<b>116,374</b>	<b>125,521</b>	<b>124,108</b>	<b>124,835</b>	<b>126,174</b>
<b>Net cash from / (used by) operating activities</b>					
<b>Net increase/(decrease) in cash held</b>	<b>(103,632)</b>	<b>(111,242)</b>	<b>(112,607)</b>	<b>(113,681)</b>	<b>(115,356)</b>
	<b>(103,632)</b>	<b>(111,242)</b>	<b>(112,607)</b>	<b>(113,681)</b>	<b>(115,356)</b>
Cash and cash equivalents at beginning of reporting period					
	22,099	18,609	16,053	14,229	14,229
Cash from Official Public Account for: - Appropriations					
	106,174	108,686	110,783	113,681	115,356
<b>Total cash from Official Public Account</b>	<b>106,174</b>	<b>108,686</b>	<b>110,783</b>	<b>113,681</b>	<b>115,356</b>
Cash to Official Public Account for: - Appropriations					
	6,032	-	-	-	-
<b>Total cash to Official Public Account</b>	<b>6,032</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash and cash equivalents at end of reporting period</b>					
	<b>18,609</b>	<b>16,053</b>	<b>14,229</b>	<b>14,229</b>	<b>14,229</b>

Prepared on Australian Accounting Standards basis.

# **Australian Secret Intelligence Service additional estimates statements**



# Australian Secret Intelligence Service

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# Australian Secret Intelligence Service

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

There have been no changes to the Australian Secret Intelligence Service's role, outcomes, output groups, or outputs as expressed in the *Portfolio Budget Statements 2025–26*.

Changes in appropriation in 2025–26 reflect estimates variations.

### 1.2 Entity resource statement

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

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

**Table 1.1: Australian Secret Intelligence Service resource statement – Additional Estimates for 2025–26 as at February 2026**

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
<b>Departmental</b>				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	166,080	180,270	6,812	187,082
Departmental appropriation	426,765	489,845	2,678	492,523
s74 External Revenue (b)	62,065	30,998	-	30,998
Departmental capital budget (c)	40,910	62,325	-	62,325
Annual appropriations - other services - non-operating (d)				
Equity injection	40,975	76,583	(2,678)	73,905
Total departmental annual appropriations	736,795	840,021	6,812	846,833
<b>Total departmental resourcing</b>	<b>736,795</b>	<b>840,021</b>	<b>6,812</b>	<b>846,833</b>

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

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

- a) *Supply Act (No. 1) 2025–2026, Appropriation Act (No. 1) 2025–2026 and Appropriation Bill (No. 3) 2025–2026.* Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 1) 2024–2025 and Appropriation Act (No. 3) 2024–2025*.
- b) Estimated external revenue receipts under section 74 of the PGPA Act.
- c) Departmental capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- d) *Supply Act (No. 2) 2025–2026, Appropriation Act (No. 2) 2025–2026 and Appropriation Bill (No. 4) 2025–2026.* Includes \$2.678m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

## 1.4 Additional estimates, resourcing and variations to outcomes

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

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

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
<b>Changes in Parameters</b>					
Changes in price and wage indices	1.1, 1.2	-	(498)	1,024	524
<b>Net impact on appropriations for</b>					
<b>Outcome 1 (departmental)</b>		-	(498)	1,024	524
<b>Total net impact on appropriations for Outcome 1</b>		-	(498)	1,024	524

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

## 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Australian Secret Intelligence Service through Appropriation Bills Nos. 3 and 4.

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

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Departmental programs</b>					
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.	467,675	552,170	554,848	2,678	-
<b>Total departmental</b>	<b>467,675</b>	<b>552,170</b>	<b>554,848</b>	<b>2,678</b>	<b>-</b>

Note 1: 2024–25 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

## **Section 2: Revisions to outcomes and planned performance**

### **2.0 Changes to outcome and program structures**

There have been no changes to the Australian Secret Intelligence Service's outcome and program structure as expressed in the *Portfolio Budget Statements 2025–26*.

## 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**

**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.**

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 1.1: Secret Intelligence</b>					
Departmental expenses					
Departmental appropriation (including s74)					
External Revenue (a))	362,863	392,641	388,240	367,532	376,081
Expenses not requiring appropriation in the Budget year (b)	39,341	43,282	46,795	52,899	56,670
<b>Departmental total</b>	<b>402,204</b>	<b>435,923</b>	<b>435,035</b>	<b>420,431</b>	<b>432,751</b>
<b>Total expenses for program 1.1</b>	<b>402,204</b>	<b>435,923</b>	<b>435,035</b>	<b>420,431</b>	<b>432,751</b>
<b>Program 1.2: Other Services</b>					
Departmental expenses					
Departmental appropriation (including s74)					
External Revenue (a))	120,954	130,880	129,414	122,511	125,360
Expenses not requiring appropriation in the Budget year (b)	13,114	14,428	15,598	17,633	18,889
<b>Departmental total</b>	<b>134,068</b>	<b>145,308</b>	<b>145,012</b>	<b>140,144</b>	<b>144,249</b>
<b>Total expenses for program 1.2</b>	<b>134,068</b>	<b>145,308</b>	<b>145,012</b>	<b>140,144</b>	<b>144,249</b>
<b>Outcome 1 Totals by appropriation type</b>					
Departmental expenses					
Departmental appropriation (including s74)					
External Revenue (a))	483,817	523,521	517,654	490,043	501,441
Expenses not requiring appropriation in the Budget year (b)	52,455	57,710	62,393	70,532	75,559
<b>Departmental total</b>	<b>536,272</b>	<b>581,231</b>	<b>580,047</b>	<b>560,575</b>	<b>577,000</b>
<b>Total expenses for Outcome 1</b>	<b>536,272</b>	<b>581,231</b>	<b>580,047</b>	<b>560,575</b>	<b>577,000</b>

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

- b) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses.

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: Special account flows and budgeted financial statements**

### **3.1 Special account flows and balances**

The Australian Secret Intelligence Service does not manage any Special Accounts.

### **3.2 Budgeted financial statements**

#### **3.2.1 Analysis of budgeted financial statements**

The increase in the Australian Secret Intelligence Service's 2025–26 appropriation revenue since 2025–26 Budget reflects estimates variations. Further analysis is not provided.

### 3.2.2 Budgeted financial statements

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>EXPENSES</b>					
<b>Total expenses</b>	<b>536,272</b>	<b>581,231</b>	<b>580,047</b>	<b>560,575</b>	<b>577,000</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
Total own-source revenue	47,622	30,998	31,638	32,366	33,694
Net (cost of)/contribution by services	(488,650)	(550,233)	(548,409)	(528,209)	(543,306)
Revenue from Government	426,765	492,523	486,016	457,678	467,747
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(61,885)</b>	<b>(57,710)</b>	<b>(62,393)</b>	<b>(70,531)</b>	<b>(75,559)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(61,885)</b>	<b>(57,710)</b>	<b>(62,393)</b>	<b>(70,531)</b>	<b>(75,559)</b>

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

	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Total comprehensive income/(loss)</b>					
- as per statement of					
<b>Comprehensive Income</b>	<b>(61,885)</b>	<b>(57,710)</b>	<b>(62,393)</b>	<b>(70,531)</b>	<b>(75,559)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	52,455	57,710	62,393	70,532	75,559
<b>Net Cash Operating Surplus/(Deficit)</b>	<b>(9,430)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No. 1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No. 1) or Bill (No. 3) used for depreciation/amortisation expenses.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>ASSETS</b>					
Financial assets	202,419	204,536	206,626	208,756	210,978
Non-financial assets	343,039	422,006	467,045	545,690	620,639
<b>Total assets</b>	<b>545,458</b>	<b>626,542</b>	<b>673,671</b>	<b>754,446</b>	<b>831,617</b>
<b>LIABILITIES</b>					
Payables	109,942	110,909	111,828	112,764	113,768
Interest bearing liabilities	11,961	12,408	12,855	13,302	13,749
Provisions	73,386	74,536	75,707	76,901	78,119
<b>Total liabilities</b>	<b>195,289</b>	<b>197,853</b>	<b>200,390</b>	<b>202,967</b>	<b>205,636</b>
<b>Net assets</b>	<b>350,169</b>	<b>428,689</b>	<b>473,281</b>	<b>551,479</b>	<b>625,981</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	684,848	821,078	928,063	1,076,792	1,226,853
Reserves	110,042	110,042	110,042	110,042	110,042
Retained surplus / (accumulated deficit)	(444,721)	(502,431)	(564,824)	(635,355)	(710,914)
<b>Total parent entity interest</b>	<b>350,169</b>	<b>428,689</b>	<b>473,281</b>	<b>551,479</b>	<b>625,981</b>
<b>Total Equity</b>	<b>350,169</b>	<b>428,689</b>	<b>473,281</b>	<b>551,479</b>	<b>625,981</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2025–26)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity / capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2025</b>					
Balance carried forward from previous period	(444,721)	110,042	-	684,848	350,169
<b>Adjusted opening balance</b>	<b>(444,721)</b>	<b>110,042</b>	<b>-</b>	<b>684,848</b>	<b>350,169</b>
<b>Comprehensive income</b>					
Surplus/(deficit) for the period	(57,710)	-	-	-	(57,710)
<b>Total comprehensive income</b> of which:	<b>(57,710)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(57,710)</b>
Attributable to the Australian Government	(57,710)	-	-	-	(57,710)
<b>Transactions with owners</b>					
<b>Contributions by owners</b>					
Equity Injection - Appropriation	-	-	-	73,905	73,905
Departmental Capital Budget (DCB)	-	-	-	62,325	62,325
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>136,230</b>	<b>136,230</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>(502,431)</b>	<b>110,042</b>	<b>-</b>	<b>821,078</b>	<b>428,689</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(502,431)</b>	<b>110,042</b>	<b>-</b>	<b>821,078</b>	<b>428,689</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Total cash received	<b>488,078</b>	<b>521,404</b>	<b>515,563</b>	<b>487,914</b>	<b>499,220</b>
<b>Cash used</b>					
Total cash used	<b>462,422</b>	<b>521,404</b>	<b>515,563</b>	<b>487,914</b>	<b>499,220</b>
<b>Net cash from/(used by) operating activities</b>			<b>25,656</b>		
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Total cash received	<b>557</b>				
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	82,711	136,230	106,985	148,729	150,061
<b>Total cash used</b>	<b>82,711</b>	<b>136,230</b>	<b>106,985</b>	<b>148,729</b>	<b>150,061</b>
<b>Net cash from/(used by) investing activities</b>			<b>(82,154)</b>	<b>(136,230)</b>	<b>(106,985)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Total cash received	<b>70,789</b>	<b>136,230</b>	<b>106,985</b>	<b>148,729</b>	<b>150,061</b>
<b>Cash used</b>					
Total cash used	<b>3,200</b>				
<b>Net cash from/(used by) financing activities</b>			<b>67,589</b>	<b>136,230</b>	<b>106,985</b>
<b>Net increase/(decrease) in cash held</b>			<b>11,091</b>		<b>148,729</b>
Cash and cash equivalents at the beginning of the reporting period	87,307	97,710	97,710	97,710	97,710
Effect on exchange rate movements on cash and cash equivalents at the beginning of reporting period	(687)				
<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 additional estimates statements**



# Tourism Australia

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# Tourism Australia

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

There is no change to Tourism Australia's Strategic Direction. For further details please refer to *Portfolio Budget Statements 2025–26* Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio.

### 1.2 Entity resource statement

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

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

**Table 1.1: Tourism Australia resource statement – Additional Estimates for 2025–26 as at February 2026**

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2025–26</i>
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
<b>Opening balance/cash reserves at 1 July</b>				
<b>Funds from Government</b>				
Annual appropriations - ordinary annual services (a)				
Outcome 1	153,564	148,647	2,267	150,914
Total annual appropriations	<b>153,564</b>	<b>148,647</b>	<b>2,267</b>	<b>150,914</b>
Amounts received from related entities (b)				
Amounts from portfolio department	20,161	20,223	-	20,223
Total amounts received from related entities	<b>20,161</b>	<b>20,223</b>	<b>-</b>	<b>20,223</b>
<b>Total funds from Government</b>	<b>173,725</b>	<b>168,870</b>	<b>2,267</b>	<b>171,137</b>
<b>Funds from industry sources</b>				
Funds from industry sources	22,042	20,500	-	20,500
<b>Total funds from industry sources</b>	<b>22,042</b>	<b>20,500</b>	<b>-</b>	<b>20,500</b>
<b>Funds from other sources</b>				
Interest	2,742	1,400	-	1,400
<b>Total funds from other sources</b>	<b>2,742</b>	<b>1,400</b>	<b>-</b>	<b>1,400</b>
<b>Total net resourcing for Tourism</b>				
<b>Australia</b>	<b>198,509</b>	<b>190,770</b>	<b>2,267</b>	<b>193,037</b>
<i>Average staffing level (number) (c)</i>				
		<i>Actual 2024-25</i>	<i>2025-26</i>	
		207	207	

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

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

- a) Supply Act (No. 1) 2025–2026, Appropriation Act (No. 1) 2025–2026 and Appropriation Bill (No. 3) 2025–2026. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses Appropriation Act (No. 1) 2024–2025 and Appropriation Act (No. 3) 2024–2025. Estimate as at Budget column includes measure published in the Explanatory Memorandum to the Appropriation Bill (No. 1) 2025–2026.
- b) Funding provided by the portfolio department that is not specified within the annual Appropriation Bills as a payment to the CCE (for example, a grant awarded to a CCE from one of its portfolio department's administered programs).
- c) Average Staffing Level (ASL) figures are estimates only.

### 1.3 Entity measures

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

**Table 1.2: Tourism Australia 2025-26 measures since the Budget**

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Payment measures (if applicable)</b>				
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1			
Departmental payments (a)		(5,125)	(11,716)	(11,874)
<b>Total</b>		<b>(5,125)</b>	<b>(11,716)</b>	<b>(11,874)</b>
<b>Total payment measures</b>				
Departmental		(5,125)	(11,716)	(11,874)
<b>Total</b>		<b>(5,125)</b>	<b>(11,716)</b>	<b>(11,874)</b>
<b>Total</b>		<b>(5,125)</b>	<b>(11,716)</b>	<b>(11,874)</b>

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

- a) The full measure description and package details appear in the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO) under Cross Portfolio. 2025–26 includes measure published in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026.

## 1.4 Additional estimates, resourcing and variations to outcomes

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

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

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1		(5,125)	(11,716)	(11,874)
<b>Changes in Parameters</b>					
(net increase) Changes in Price and Wage indices	1.1		-	607	618
(net decrease) FOREX	1.1		-	(260)	(260)
<b>Other Variations</b>					
(net increase) FOREX Rebasing in 2024-25	1.1	2,267	-	-	-
<b>Net impact on appropriations for Outcome 1 (departmental)</b>			(2,858)	(11,369)	(11,516)
<b>Total net impact on appropriations</b>			(2,858)	(11,369)	(11,516)
Prepared on a resourcing (i.e. appropriations available) basis.			(11,074)	(11,074)	

## 1.5 Breakdown of additional estimates by appropriation bill

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

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

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Departmental programs</b>					
Outcome 1 - Grow demand and foster a competitive and sustainable Australian tourism industry through partnership marketing to targeted global consumers in key markets.	153,564	148,647	150,914	2,267	-
<b>Total departmental</b>	<b>153,564</b>	<b>148,647</b>	<b>150,914</b>	<b>2,267</b>	<b>-</b>

Note 1: 2024–25 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Note 2: 2025–26 Budget includes measure published in the Explanatory Memorandum to the Appropriation Bill (No. 1) 2025–2026.

## **Section 2: Revisions to outcomes and planned performance**

### **2.0 Changes to outcome and program structures**

There is no change to Tourism Australia's outcomes and performance information as expressed in the *Portfolio Budget Statements 2025–26*.

## **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**

There were no changes to linked programs for Outcome 1 resulting from decisions made since the 2025–26 Budget. Details of Tourism Australia's linked programs can be found in the *Portfolio Budget Statements 2025–26*.

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

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 1.1: Supporting Outcome 1</b>					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	153,564	150,914	144,059	146,574	145,190
Payment from related entities	20,161	20,223	20,285	20,348	20,411
Expenses not requiring appropriation in the budget year (a)	1,686	1,762	162	162	-
Revenues from industry sources	22,042	20,500	20,500	20,500	20,500
Revenues from other independent sources	2,742	1,400	800	800	800
<b>Total expenses for Program 1.1</b>	<b>200,195</b>	<b>194,799</b>	<b>185,806</b>	<b>188,384</b>	<b>186,901</b>
<b>Outcome 1 totals by resource type</b>					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	153,564	150,914	144,059	146,574	145,190
Payment from related entities	20,161	20,223	20,285	20,348	20,411
Expenses not requiring appropriation in the budget year (a)	1,686	1,762	162	162	-
Revenues from industry sources	22,042	20,500	20,500	20,500	20,500
Revenues from other independent sources	2,742	1,400	800	800	800
<b>Total expenses for Outcome 1</b>	<b>200,195</b>	<b>194,799</b>	<b>185,806</b>	<b>188,384</b>	<b>186,901</b>
<b>Average staffing level (number) (b)</b>					
	2024-25	2025-26			
	207	207			

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

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**

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>1.1.1 - Component 1: Grow Demand</b>					
Annual departmental expenses:					
Program support	170,166	165,579	157,935	160,126	158,866
<b>Total component 1 expenses</b>	<b>170,166</b>	<b>165,579</b>	<b>157,935</b>	<b>160,126</b>	<b>158,866</b>
<b>1.1.2 - Component 2: Industry Development</b>					
Annual departmental expenses:					
Program support	30,029	29,220	27,871	28,258	28,035
<b>Total component 2 expenses</b>	<b>30,029</b>	<b>29,220</b>	<b>27,871</b>	<b>28,258</b>	<b>28,035</b>
<b>Total program expenses</b>	<b>200,195</b>	<b>194,799</b>	<b>185,806</b>	<b>188,384</b>	<b>186,901</b>

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

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

There is no change to Tourism Australia's performance measure as expressed in the *Portfolio Budget Statements 2025–26*. For further details, please refer to the *Portfolio Budget Statements 2025–26* Budget Related Paper No. 1.8 Foreign Affairs and Trade Portfolio and the 2025–26 *Tourism Australia Corporate Plan*.

## **Section 3: Special account flows and budgeted financial statements**

### **3.1 Special account flows and balances**

Tourism Australia does not manage any Special Accounts.

### **3.2 Budgeted financial statements**

#### **3.2.1 Analysis of budgeted 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.

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

##### **Budgeted Departmental Income Statement**

The decrease in Tourism Australia's operating revenues since the *Portfolio Budget Statements* 2025–26 is due to the introduction of further savings on consultants, contractors and labour hire, and non-wage expenses as published in the Explanatory Memorandum to the Appropriation Bill (No. 1) 2025–2026, partially offset by FOREX Rebasing in 2024–25.

The statement shows the estimated net cost of services for the department. The budgeted net cost of services to the department for delivering its programs in 2025–26 is \$172.9 million.

Total departmental own-source income budgeted for in 2025–26 is \$21.9 million, comprising \$19.2 million from sale of goods and rendering of services and \$2.7 million from other independent sources. Revenue from Government for 2025–26 is budgeted at \$171.1 million.

Total departmental expenses budgeted for in 2025–26 is \$194.8 million, comprising \$40.0 million for employee expenses, \$141.0 million for suppliers, \$13.4 million for depreciation and amortisation and \$0.4 million for finance costs.

### 3.2.2 Budgeted financial statements

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	42,040	40,007	40,830	41,977	43,242
Suppliers	141,840	140,989	132,773	134,204	131,618
Depreciation and amortisation	13,301	13,440	11,840	11,840	11,678
Finance costs (a)	803	363	363	363	363
Write-down and impairment of assets	3	-	-	-	-
Losses from asset sales	14	-	-	-	-
Other expenses	1,093	-	-	-	-
<b>Total expenses</b>	<b>199,094</b>	<b>194,799</b>	<b>185,806</b>	<b>188,384</b>	<b>186,901</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	20,286	19,200	19,200	19,200	19,200
Interest	2,742	1,400	800	800	800
Sublease income	1,375	1,300	1,300	1,300	1,300
Other	381	-	-	-	-
<b>Total own-source revenue</b>	<b>24,784</b>	<b>21,900</b>	<b>21,300</b>	<b>21,300</b>	<b>21,300</b>
<b>Total own-source income</b>	<b>24,784</b>	<b>21,900</b>	<b>21,300</b>	<b>21,300</b>	<b>21,300</b>
<b>Net (cost of)/contribution by services</b>					
Revenue from Government	174,310	172,899	164,506	167,084	165,601
	172,624	171,137	164,344	166,922	165,601
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(1,686)</b>	<b>(1,762)</b>	<b>(162)</b>	<b>(162)</b>	<b>-</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	1,535	-	-	-	-
<b>Total other comprehensive income</b>	<b>1,535</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(151)</b>	<b>(1,762)</b>	<b>(162)</b>	<b>(162)</b>	<b>-</b>

Table continued in the next page.

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

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

	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Total comprehensive income/(loss)</b>					
- as per statement of					
<b>Comprehensive Income</b>	<b>(151)</b>	<b>(1,762)</b>	<b>(162)</b>	<b>(162)</b>	-
plus: depreciation/amortisation					
expenses for ROU assets (a)	5,959	7,178	7,178	7,178	7,178
less: lease principal repayments (a)	5,896	7,178	7,178	7,178	7,178
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>(88)</b>	<b>(1,762)</b>	<b>(162)</b>	<b>(162)</b>	-

Prepared on Australian Accounting Standards basis.

a) Applies to leases under AASB 16 Leases.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	16,806	16,806	16,806	16,806	16,806
Trade and other receivables	6,892	6,892	6,892	6,892	6,892
<b>Total financial assets</b>	<b>23,698</b>	<b>23,698</b>	<b>23,698</b>	<b>23,698</b>	<b>23,698</b>
<b>Non-financial assets</b>					
Land and buildings	28,744	28,339	21,161	23,983	16,805
Property, plant and equipment	226	226	226	226	226
Intangibles	10,957	12,648	9,248	5,848	5,848
Other non-financial assets	3,331	3,331	3,331	3,331	3,331
<b>Total non-financial assets</b>	<b>43,258</b>	<b>44,544</b>	<b>33,966</b>	<b>33,388</b>	<b>26,210</b>
<b>Total assets</b>	<b>66,956</b>	<b>68,242</b>	<b>57,664</b>	<b>57,086</b>	<b>49,908</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	11,225	14,678	11,440	8,202	8,202
Other payables	3,936	3,936	3,936	3,936	3,936
<b>Total payables</b>	<b>15,161</b>	<b>18,614</b>	<b>15,376</b>	<b>12,138</b>	<b>12,138</b>
<b>Interest bearing liabilities</b>					
Leases	23,958	23,553	16,375	19,197	12,019
<b>Total interest bearing liabilities</b>	<b>23,958</b>	<b>23,553</b>	<b>16,375</b>	<b>19,197</b>	<b>12,019</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>46,979</b>	<b>50,027</b>	<b>39,611</b>	<b>39,195</b>	<b>32,017</b>
<b>Net assets</b>	<b>19,977</b>	<b>18,215</b>	<b>18,053</b>	<b>17,891</b>	<b>17,891</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	10,280	10,118	9,956	9,956
<b>Total parent entity interest</b>	<b>19,977</b>	<b>18,215</b>	<b>18,053</b>	<b>17,891</b>	<b>17,891</b>
<b>Total Equity</b>	<b>19,977</b>	<b>18,215</b>	<b>18,053</b>	<b>17,891</b>	<b>17,891</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2025–26)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity / capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2025</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	(1,762)	-	-	-	(1,762)
<b>Total comprehensive income</b> of which:	<b>(1,762)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,762)</b>
<b>Estimated closing balance as at 30 June 2026</b>					
<b>Closing balance attributable to the Australian Government</b>	<b>10,280</b>	<b>6,190</b>	<b>195</b>	<b>1,550</b>	<b>18,215</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Receipts from Government	173,726	171,137	164,344	166,922	165,601
Sale of goods and rendering of services	22,906	20,500	20,500	20,500	20,500
Interest	2,742	1,400	800	800	800
Net GST received	4,898	-	-	-	-
<b>Total cash received</b>	<b>204,272</b>	<b>193,037</b>	<b>185,644</b>	<b>188,222</b>	<b>186,901</b>
<b>Cash used</b>					
Employees	41,295	40,007	40,830	41,977	43,242
Suppliers	156,455	137,536	136,011	137,442	131,618
Interest payments on lease liability	803	363	363	363	363
<b>Total cash used</b>	<b>198,553</b>	<b>177,906</b>	<b>177,204</b>	<b>179,782</b>	<b>175,223</b>
<b>Net cash from/(used by) operating activities</b>	<b>5,719</b>	<b>15,131</b>	<b>8,440</b>	<b>8,440</b>	<b>11,678</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	11,994	7,953	1,262	1,262	4,500
<b>Total cash used</b>	<b>11,994</b>	<b>7,953</b>	<b>1,262</b>	<b>1,262</b>	<b>4,500</b>
<b>Net cash from/(used by) investing activities</b>	<b>(11,994)</b>	<b>(7,953)</b>	<b>(1,262)</b>	<b>(1,262)</b>	<b>(4,500)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Principal payments on lease liability	5,896	7,178	7,178	7,178	7,178
<b>Total cash used</b>	<b>5,896</b>	<b>7,178</b>	<b>7,178</b>	<b>7,178</b>	<b>7,178</b>
<b>Net cash from/(used by) financing activities</b>	<b>(5,896)</b>	<b>(7,178)</b>	<b>(7,178)</b>	<b>(7,178)</b>	<b>(7,178)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(12,171)</b>	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	29,945	16,806	16,806	16,806	16,806
Effect on exchange rate movements on cash and cash equivalents at the beginning of reporting period	(968)	-	-	-	-
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>16,806</b>	<b>16,806</b>	<b>16,806</b>	<b>16,806</b>	<b>16,806</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forw ard estimate \$'000
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally from departmental resources (a)	11,994	7,953	1,262	1,262	4,500
<b>TOTAL</b>	<b>11,994</b>	<b>7,953</b>	<b>1,262</b>	<b>1,262</b>	<b>4,500</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	11,994	7,953	1,262	1,262	4,500
<b>Total cash used to acquire assets</b>	<b>11,994</b>	<b>7,953</b>	<b>1,262</b>	<b>1,262</b>	<b>4,500</b>

Prepared on Australian Accounting Standards basis.

a) Includes internally developed assets.

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2025</b>				
Gross book value	10,694	1,179	59,681	71,554
Gross book value - ROU assets	47,748	-	-	47,748
Accumulated depreciation/ amortisation and impairment	(4,370)	(953)	(48,724)	(54,047)
Accumulated depreciation/amortisation and impairment - ROU assets	(25,328)	-	-	(25,328)
<b>Opening net book balance</b>	<b>28,744</b>	<b>226</b>	<b>10,957</b>	<b>39,927</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	500	100	7,353	7,953
By purchase - appropriation ordinary annual services - ROU assets	6,773	-	-	6,773
<b>Total additions</b>	<b>7,273</b>	<b>100</b>	<b>7,353</b>	<b>14,726</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(500)	(100)	(5,662)	(6,262)
Depreciation/amortisation on ROU assets	(7,178)	-	-	(7,178)
<b>Total other movements</b>	<b>(7,678)</b>	<b>(100)</b>	<b>(5,662)</b>	<b>(13,440)</b>
<b>As at 30 June 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>Closing net book balance</b>	<b>28,339</b>	<b>226</b>	<b>12,648</b>	<b>41,213</b>

Prepared on Australian Accounting Standards basis.

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

## Portfolio glossary

Term	Meaning
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.

Term	Meaning
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.

<b>Term</b>	<b>Meaning</b>
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 Consolidated Revenue Fund 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.