

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

Senator the Hon Don Farrell

Minister for Trade and Tourism

Special Minister of State

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear President

Dear Mr Speaker

We hereby submit 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nfp	not for publication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.

**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

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

**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

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Departmental				
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>	<i>90,042</i>	<i>88,494</i>	<i>-</i>	<i>88,494</i>
Total departmental resourcing	3,778,439	3,456,444	237,109	3,693,553
Administered				
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>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	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 <i>less payments to corporate entities from annual/special appropriations</i>	442,196	412,292	33,004	445,296
	153,564	148,647	2,267	150,914
Total administered resourcing	5,674,437	5,336,237	161,886	5,498,123
Total resourcing for DFAT	9,452,876	8,792,681	398,995	9,191,676
			<i>Actual 2024-25</i>	2025-26
Average staffing level (number)			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**

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2024-25</i>	<i>2025-26</i>	<i>2025-26</i>	<i>2025-26</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
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
Payment measures					
Delivering Consular Services (a)	2.1				
Departmental payments		14,191	-	-	-
Total		14,191	-	-	-
Extending Australia's International Climate Change Engagement (b)	1.1				
Departmental payments		6,339	-	-	-
Total		6,339	-	-	-
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)
Total		(43,097)	(100,037)	(101,464)	(101,848)
Investing in Australia's Critical Minerals (d)	1.1				
Departmental payments		nfp	-	-	-
Total		nfp	-	-	-
Investment in Sport (e)	1.6				
Administered payments		(500)	-	-	-
Total		(500)	-	-	-
Memorial Services for the 2005 Bali Bombings – travel assistance payment (f)	1.1				
Administered payments		49	-	-	-
Departmental payments		(49)	-	-	-
Total		-	-	-	-

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)
Total		-	-	-	-
Further Support for International Climate Change Engagement (h)	1.1				
Departmental payments		12,457	632	-	-
Total		12,457	632	-	-
Total payment measures					
Administered		(351)	100	100	100
Departmental		(10,259)	(99,505)	(101,564)	(101,948)
Total		(10,610)	(99,405)	(101,464)	(101,848)

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

- The 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.
- 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.
- 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.
- The full measure description and package details appear in the 2025–26 MYEFO under Cross Portfolio.
- 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.
- The full measure description and package details appear in the 2025–26 MYEFO under the Foreign Affairs and Trade portfolio.
- The full measure description and package details appear in the 2025–26 MYEFO under the Foreign Affairs and Trade portfolio.
- 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
Outcome 1					
Administered					
Annual appropriations					
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
Movement of Funds					
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	-	-
Other Variations					
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
Special appropriations					
Other Variations					
Multilateral Replenishments - pledge profile updates	1.3	32,004	(4,445)	(54,055)	40,857
Net impact on appropriations for Outcome 1 (administered)		160,886	31,283	19,562	10,464

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
Outcome 1					
Departmental					
Annual appropriations					
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	-	-
Movement of Funds					
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)	-	-
Changes in Parameters					
Adjustment to domestic inflation	1.1	-	(2,479)	(835)	(865)
Other Variations					
Other program adjustments	1.1	7,808	-	-	-
Net impact on appropriations for Outcome 1 (departmental)		(4,791)	(90,682)	(67,515)	(72,504)
Total net impact on appropriations for Outcome 1		156,095	(59,399)	(47,953)	(62,040)

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
Outcome 2					
Administered					
Special appropriations					
Other Variations					
Passport Fees and Charges Refund	2.2	1,000	1,000	1,000	1,000
Net impact on appropriations for Outcome 2 (administered)		1,000	1,000	1,000	1,000
Outcome 2					
Departmental					
Annual appropriations					
Delivering Consular Services	2.1	14,191	-	-	-
Changes in Parameters					
Adjustment to domestic inflation	2.1, 2.2	(1,033)	(1,207)	(727)	(851)
Other Variations					
Passport production funding arrangement	2.2	2,674	3,478	3,478	3,478
Net impact on appropriations for Outcome 2 (departmental)		15,832	2,271	2,751	2,627
Total net impact on appropriations for Outcome 2		16,832	3,271	3,751	3,627

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
Outcome 3					
Departmental					
Annual appropriations					
Changes in Parameters					
Adjustment to domestic inflation	3.1	-	(461)	(155)	(161)
Net impact on appropriations for Outcome 3 (departmental)		-	(461)	(155)	(161)
Total net impact on appropriations for Outcome 3		-	(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
Administered items					
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	-
Total administered	4,795,063	4,886,167	5,015,577	129,410	-
Departmental programs					
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	-
Total departmental	2,198,816	2,164,970	2,233,794	68,824	-
Total administered and departmental	6,993,879	7,051,137	7,249,371	198,234	-

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

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 \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Foreign Affairs and Trade Operations					
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 <i>PGPA Act 2013</i> 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)
Administered total	302,417	374,699	245,393	172,351	68,845
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
Departmental total	1,463,900	1,523,049	1,465,126	1,497,588	1,534,301
Total expenses for program 1.1	1,766,317	1,897,748	1,710,519	1,669,939	1,603,146
Program 1.2: Official Development Assistance					
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	-	-	-	-
Administered total	3,867,013	3,983,130	4,173,379	4,276,527	4,313,021
Departmental expenses					
Departmental appropriation	300,833	303,892	308,361	312,872	317,565
Departmental total	300,833	303,892	308,361	312,872	317,565
Total expenses for program 1.2	4,167,846	4,287,022	4,481,740	4,589,399	4,630,586

Table continued on the next page.

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

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

Table continued on the next page.

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
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 2013 s77</i>	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
Administered total	4,915,194	6,323,559	5,261,359	5,937,126	5,678,513
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
Departmental total	1,788,742	1,849,883	1,773,487	1,810,460	1,851,866
Total expenses for Outcome 1	6,703,936	8,173,442	7,034,846	7,747,586	7,530,379
Average staffing level (number)	4,490	4,634			

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 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
Movement of administered funds between years (e)	\$'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	-	-
Total movement of administered funds	(81,389)	55,758	17,289	8,342	-

- 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 \$'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
1.1.1 - Component 1 Foreign Affairs and Trade Operations					
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 Fellow ships 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 \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
1.1.1 - Component 1 Foreign Affairs and Trade Operations (continued)					
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 <i>PGPA Act 2013</i> 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
Total component 1.1.1 expenses	1,766,317	1,897,748	1,710,519	1,669,939	1,603,146

Table continued on the next page.

Table 2.1.2: Program components of Outcome 1 – Program 1.2

	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
1.2.1 - Component 2: Official Development Assistance					
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
Total component 1.2.1 expenses	4,167,846	4,287,022	4,481,740	4,589,399	4,630,586

Table 2.1.2: Program components of Outcome 1 – Program 1.6

	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
1.6.1 - Component 6: Public Information Services and Public Diplomacy					
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
Total component 1.6.1 expenses	69,842	107,402	59,076	74,567	118,667

Table 2.1.2: Program components of Outcome 1 – Program 1.7

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
1.7.1 - Component 7: Programs to Promote Australia's International Tourism Interests					
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
Total component 1.7.1 expenses	173,725	171,137	164,344	166,922	165,601

Table 2.1.2: Program components of Outcome 1 – Program 1.8

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
1.8.1 - Component 8: Nuclear Powered Submarine Program					
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	-	-	-
Total component 1.8.1 expenses	39,951	38,942	-	-	-

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

Table continued on the next page.

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	95	200	200	200	200
Special appropriations					
Special Appropriation <i>PGPA Act 2013</i> s77	2,098	3,100	3,100	3,100	3,100
Administered total	2,193	3,300	3,300	3,300	3,300
Departmental expenses					
Departmental appropriation	546,447	532,925	586,156	592,265	600,269
Departmental total	546,447	532,925	586,156	592,265	600,269
Total expenses for Outcome 2	548,640	536,225	589,456	595,565	603,569
	2024-25	2025-26			
Average staffing level (number)	1,279	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 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 3.1: Foreign Affairs and Trade Security and IT					
Departmental expenses					
Departmental appropriation	179,446	185,359	189,502	188,544	190,432
Departmental total	179,446	185,359	189,502	188,544	190,432
Total expenses for program 3.1	179,446	185,359	189,502	188,544	190,432
Program 3.2: Overseas Property					
Departmental expenses					
Expenses not requiring appropriation in the Budget year (a)	112,347	40,098	40,499	40,904	41,313
Departmental total	112,347	40,098	40,499	40,904	41,313
Total expenses for program 3.2	112,347	40,098	40,499	40,904	41,313
Outcome 3 Totals by appropriation type					
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
Departmental total	291,793	225,457	230,001	229,448	231,745
Total expenses for Outcome 3	291,793	225,457	230,001	229,448	231,745
	2024-25	2025-26			
Average staffing level (number)	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
Total special accounts						
2025-26 Budget estimate		536,987	154,646	(231,488)	-	460,145
<i>Total special accounts</i>						
<i>2024-25 actual</i>		<i>538,294</i>	<i>193,221</i>	<i>(194,528)</i>	<i>-</i>	<i>536,987</i>

(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 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
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	-	-	-	-
Total expenses	2,626,982	2,608,265	2,589,644	2,632,173	2,683,880
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
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
Total own-source revenue	201,043	172,610	173,011	173,416	173,825
Gains					
Sale of assets	1,413	-	-	-	-
Other revenue	1,551	777	777	777	777
Total gains	2,964	777	777	777	777
Total own-source income	204,007	173,387	173,788	174,193	174,602
Net (cost of)/contribution by services	(2,422,975)	(2,434,878)	(2,415,856)	(2,457,980)	(2,509,278)
Revenue from Government	2,275,471	2,282,036	2,261,376	2,301,845	2,351,467
Surplus/(deficit) attributable to the Australian Government	(147,504)	(152,842)	(154,480)	(156,135)	(157,811)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	241,247	-	-	-	-
Total other comprehensive income	241,247	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	93,743	(152,842)	(154,480)	(156,135)	(157,811)

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
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	93,743	(152,842)	(154,480)	(156,135)	(157,811)
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)	-	-	-	-
Net Cash Operating Surplus/ (Deficit)					
(c)	22,900	-	-	-	-

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	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
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
Total financial assets	1,402,769	1,340,926	1,304,932	1,139,009	1,087,453
Non-financial assets					
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
Total non-financial assets	5,527,164	5,726,059	5,873,961	6,138,588	6,241,328
Assets held for sale	323	323	323	323	323
Total assets	6,930,256	7,067,308	7,179,216	7,277,920	7,329,104
LIABILITIES					
Payables					
Suppliers	164,632	166,098	167,564	169,030	169,030
Other payables	109,198	109,665	110,212	110,759	110,759
Total payables	273,830	275,763	277,776	279,789	279,789
Interest bearing liabilities					
Leases	1,124,048	1,132,984	1,142,099	1,151,396	1,160,879
Total interest bearing liabilities	1,124,048	1,132,984	1,142,099	1,151,396	1,160,879
Provisions					
Employee provisions	366,468	369,494	372,440	375,386	375,386
Other provisions	46,737	46,737	46,737	46,737	46,737
Total provisions	413,205	416,231	419,177	422,123	422,123
Total liabilities	1,811,083	1,824,978	1,839,052	1,853,308	1,862,791
Net assets	5,119,173	5,242,330	5,340,164	5,424,612	5,466,313
EQUITY*					
Parent entity interest					
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)
Total parent entity interest	5,119,173	5,242,330	5,340,164	5,424,612	5,466,313
Total Equity	5,119,173	5,242,330	5,340,164	5,424,612	5,466,313

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

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 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
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
Total cash received	2,658,244	2,491,011	2,470,752	2,511,626	2,566,531
Cash used					
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 liabilities	19,437	15,669	15,982	16,302	16,628
External Revenue transferred to the OPA	177,561	-	-	-	-
Other	10,944	-	-	-	-
Total cash used	2,458,552	2,290,550	2,267,568	2,305,677	2,357,775
Net cash from/(used by) operating activities	199,692	200,461	203,184	205,949	208,756
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	1,573	-	-	-	-
Total cash received	1,573	-	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	200,720	394,550	344,765	462,694	302,010
Total cash used	200,720	394,550	344,765	462,694	302,010
Net cash from/(used by) investing activities	(199,147)	(394,550)	(344,765)	(462,694)	(302,010)

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

Prepared on Australian Accounting Standards basis.

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

	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
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
Total new capital appropriations	183,416	275,999	252,314	240,583	199,512
Provided for:					
Purchase of non-financial assets	183,416	275,999	252,314	240,583	199,512
Total Items	183,416	275,999	252,314	240,583	199,512
PURCHASE OF NON-FINANCIAL ASSETS					
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
TOTAL	200,720	394,550	344,765	462,694	302,010
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	200,720	394,550	344,765	462,694	302,010
Total cash used to acquire assets	200,720	394,550	344,765	462,694	302,010

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	Buildings	Other property, plant and equipment	Computer software and intangibles	L&B, IP&E held for sale	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025						
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)
Opening net book balance	2,178,915	2,721,802	371,070	134,534	323	5,406,644
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
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
Total additions	-	275,944	263,119	13,135	-	552,198
Other movements						
Depreciation/amortisation expense	-	(105,080)	(60,841)	(27,804)	-	(193,725)
Depreciation/amortisation on ROU assets	-	(159,578)	-	-	-	(159,578)
Total other movements	-	(264,658)	(60,841)	(27,804)	-	(353,303)
As at 30 June 2026						
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)
Closing net book balance	2,178,915	2,733,088	573,348	119,865	323	5,605,539

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 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
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	-	-	-	-
Total expenses administered on behalf	4,917,387	6,326,859	5,264,659	5,940,426	5,681,813
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
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
Total non-taxation revenue	974,932	876,404	1,116,687	1,146,828	1,177,060
Total own-source revenue administered on behalf of	974,932	876,404	1,116,687	1,146,828	1,177,060
Net cost of/(contribution by) services	(3,942,455)	(5,450,455)	(4,147,972)	(4,793,598)	(4,504,753)
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Remeasurements of defined benefit plans	7,143	-	-	-	-
Movement in carrying amount of investments	73,659	-	-	-	-
Total other comprehensive income	80,802	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(3,861,653)	(5,450,455)	(4,147,972)	(4,793,598)	(4,504,753)

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	2025-26 Revised budget	2026-27 Forw ard estimate	2027-28 Forw ard estimate	2028-29 Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
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
Total financial assets	3,597,772	3,700,260	3,710,081	3,766,518	3,762,573
Non-financial assets					
Computer softw are internally developed	79	79	79	79	79
Total non-financial assets	79	79	79	79	79
Total assets administered on behalf of Government	3,597,851	3,700,339	3,710,160	3,766,597	3,762,652
LIABILITIES					
Payables					
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
Total payables	1,241,189	2,019,089	1,737,894	2,135,864	2,179,633
Provisions					
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
Total provisions	284,849	281,821	220,938	139,135	32,927
Total liabilities administered on behalf of Government	1,526,038	2,300,910	1,958,832	2,274,999	2,212,560
Net assets/(liabilities)	2,071,813	1,399,429	1,751,328	1,491,598	1,550,092

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 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
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
Total cash received	1,079,073	1,005,455	1,246,897	1,278,579	1,310,664
Cash used					
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 commonwealth entities - Tourism Australia	153,564	150,914	144,059	146,574	145,190
Other	7,361	11,642	11,853	12,069	12,291
Total cash used	4,758,259	5,554,126	5,601,350	5,643,295	5,695,884
Net cash from / (used by) operating activities	(3,679,186)	(4,548,671)	(4,354,453)	(4,364,716)	(4,385,220)
INVESTING ACTIVITIES					
Cash received					
Repayments of AIPRD loans	9,751	9,751	13,701	19,501	19,501
Total cash received	9,751	9,751	13,701	19,501	19,501

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
Cash used					
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
Total cash used	428,533	239,151	159,119	188,653	197,528
Net cash from / (used by) investing activities	(418,782)	(229,400)	(145,418)	(169,152)	(178,027)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	286,932	36,500	7,500	-	-
Total cash received	286,932	36,500	7,500	-	-
Net cash from/(used by) financing activities	286,932	36,500	7,500	-	-
Net increase/(decrease) in cash held	(4,097,968)	(4,741,571)	(4,492,371)	(4,533,868)	(4,563,247)
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	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)
Cash and cash equivalents at end of reporting period	16,927	16,927	16,927	16,927	16,927

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 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Administered Assets and Liabilities					
- Act 2	286,932	36,500	7,500	-	-
Total new capital appropriations	286,932	36,500	7,500	-	-
Provided for:					
Other Items	286,932	36,500	7,500	-	-
Total Items	286,932	36,500	7,500	-	-

Prepared on Australian Accounting Standards basis.

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

	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025		
Gross book value	13,144	13,144
Accumulated depreciation/amortisation and impairment	(13,065)	(13,065)
Opening net book balance	79	79
As at 30 June 2026		
Gross book value	13,144	13,144
Accumulated depreciation/ amortisation and impairment	(13,065)	(13,065)
Closing net book balance	79	79

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

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Departmental				
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
Total departmental resourcing	355,263	333,072	25,637	358,709
Administered				
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
Total administered resourcing	214,725	154,307	7,550	161,857
Total resourcing for Austrade	569,988	487,379	33,187	520,566
			<i>Actual</i>	
			2024-25	2025-26
Average staffing level (number)			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 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses (a)					
Departmental payments	1.1	(4,046)	(7,583)	(7,747)	(6,435)
Total		(4,046)	(7,583)	(7,747)	(6,435)
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	-	-
Total		32,363	33,182	3,000	-
Total payment measures					
Administered		7,550	7,950	3,000	-
Departmental		20,767	17,649	(7,747)	(6,435)
Total		28,317	25,599	(4,747)	(6,435)

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
Outcome 1					
Administered					
Annual appropriations					
Supporting Australia's Trade and Tourism Industries	1.2	7,550	7,950	3,000	-
Movement of Funds					
net increase	1.2	12,350	450	-	-
Net impact on appropriations for Outcome 1 (administered)		19,900	8,400	3,000	-
Departmental					
Annual appropriations					
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	-	-
Movement of Funds					
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	-	-	-
Changes in Parameters					
net increase	1.1	824	648	920	654
Net impact on appropriations for Outcome 1 (departmental)		25,582	18,297	(6,827)	(5,781)
Total net impact on appropriations for Outcome 1		45,482	26,697	(3,827)	(5,781)
Outcome 2					
Departmental					
Annual appropriations					
Changes in Parameters					
net decrease	2.1	-	(7)	(30)	(53)
Net impact on appropriations for Outcome 2 (departmental)		-	(7)	(30)	(53)
Total net impact on appropriations for Outcome 2		-	(7)	(30)	(53)

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
Administered items					
Outcome 1: To contribute to Australia's economic prosperity by supporting Australian exporters to expand internationally, attracting productive international investment, and grow ing the visitor economy.	158,770	113,850	121,400	7,550	-
Total administered	158,770	113,850	121,400	7,550	-
Departmental programs					
Outcome 1: To contribute to Australia's economic prosperity by supporting Australian exporters to expand internationally, attracting productive international investment, and grow ing the visitor economy. (a)	264,803	248,567	278,159	29,592	-
Total departmental	264,803	248,567	278,159	29,592	-
Total administered and departmental	423,573	362,417	399,559	37,142	-

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*.

Department of Infrastructure, Transport, Regional Development, Communications, Sports and the Arts
Programs <ul style="list-style-type: none"> Program 3.1 – Regional Development
Contribution to Outcome 1 made by linked programs 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.
Department of Education
Programs <ul style="list-style-type: none"> Program 2.7 – International Education Support
Contribution to Outcome 1 made by linked programs 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.

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 \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Supporting Australian exporters to expand internationally, attracting productive international investment, and growing the visitor economy					
Departmental expenses					
Departmental appropriations	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
Departmental total	281,192	305,458	290,362	256,431	247,792
Total expenses for program 1.1	281,192	305,458	290,362	256,431	247,792
Program 1.2: Programs to support Australian exporters to expand internationally, attract productive international investment, and grow the visitor economy					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	144,100	133,750	118,400	113,000	110,000
Administered total	144,100	133,750	118,400	113,000	110,000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	144,100	133,750	118,400	113,000	110,000
Administered total	144,100	133,750	118,400	113,000	110,000
Departmental expenses					
Departmental appropriations	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
Departmental total	281,192	305,458	290,362	256,431	247,792
Total expenses for Outcome 1	425,292	439,208	408,762	369,431	357,792
	2024-25	2025-26			
Average staffing level (number)	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
Movement of administered funds between years					
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	-	-
Total movement of administered funds	(12,800)	12,350	450	-	-

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

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 \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 2.1 – Consular and Passport Services					
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	-
Departmental total	11,722	12,436	12,582	12,715	11,853
Total expenses for program 1.1	11,722	12,436	12,582	12,715	11,853
Outcome 2 Totals by appropriation type					
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	-
Departmental total	11,722	12,436	12,582	12,715	11,853
Total expenses for Outcome 1	11,722	12,436	12,582	12,715	11,853
	2024-25	2025-26			
Average staffing level (number)	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

	Opening balance		Receipts	Payments	Adjustments	Closing balance
Outcome	\$'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
Total special accounts						
2025-26 Budget estimate	34		-	-	-	34
<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 \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
EXPENSES					
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	-	-	-	-
Total expenses	292,914	317,894	302,944	269,146	259,645
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
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
Total own-source revenue	32,472	26,422	26,422	26,422	26,422
Gains					
Other gains	22	-	-	-	-
Total gains	22	-	-	-	-
Total own-source income	32,494	26,422	26,422	26,422	26,422
Net (cost of)/contribution by services	(260,420)	(291,472)	(276,522)	(242,724)	(233,223)
Revenue from Government	267,866	282,546	268,128	234,288	223,948
Surplus/(deficit) attributable to the Australian Government	7,446	(8,926)	(8,394)	(8,436)	(9,275)
Total comprehensive income/(loss) attributable to the Australian Government	7,446	(8,926)	(8,394)	(8,436)	(9,275)

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
Total comprehensive income/(loss) - as per statement of Comprehensive Income	7,446	(8,926)	(8,394)	(8,436)	(9,275)
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
Net Cash Operating Surplus/ (Deficit)	16,871	-	-	-	-

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 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
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
Total financial assets	65,987	61,993	61,993	61,993	61,993
Non-financial assets					
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
Total non-financial assets	96,337	102,495	96,074	111,719	156,517
Total assets	162,324	164,488	158,067	173,712	218,510
LIABILITIES					
Payables					
Suppliers	10,432	10,432	10,432	10,432	10,432
Other payables	9,343	9,343	9,343	9,343	9,343
Total payables	19,775	19,775	19,775	19,775	19,775
Interest bearing liabilities					
Leases	52,117	54,248	45,834	59,352	102,738
Total interest bearing liabilities	52,117	54,248	45,834	59,352	102,738
Provisions					
Employee provisions	39,236	39,236	39,236	39,236	39,236
Other provisions	6,499	6,499	6,499	6,499	6,499
Total provisions	45,735	45,735	45,735	45,735	45,735
Total liabilities	117,627	119,758	111,344	124,862	168,248
Net assets	44,697	44,730	46,723	48,850	50,262
EQUITY*					
Parent entity interest					
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)
Total parent entity interest	44,697	44,730	46,723	48,850	50,262
Total Equity	44,697	44,730	46,723	48,850	50,262

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

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
OPERATING ACTIVITIES					
Cash received					
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
Total cash received	338,207	312,959	294,610	260,770	250,430
Cash used					
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	-	-	-	-
Total cash used	316,452	289,049	273,669	239,290	228,546
Net cash from / (used by) operating activities	21,755	23,910	20,881	21,420	21,824
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	22	-	-	-	-
Total cash received	22	-	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	7,617	12,950	10,389	10,563	10,687
Total cash used	7,617	12,950	10,389	10,563	10,687
Net cash from / (used by) investing activities	(7,595)	(12,950)	(10,389)	(10,563)	(10,687)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	7,417	8,959	10,389	10,563	10,687
Total cash received	7,417	8,959	10,389	10,563	10,687
Cash used					
Principal payments on lease liability	19,451	19,919	20,881	21,420	21,824
Total cash used	19,451	19,919	20,881	21,420	21,824
Net cash from/(used by) financing activities	(12,034)	(10,960)	(10,492)	(10,857)	(11,137)
Net increase/(decrease) in cash held	2,126	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	7,730	9,856	9,856	9,856	9,856
Cash and cash equivalents at the end of the reporting period	9,856	9,856	9,856	9,856	9,856

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (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
NEW CAPITAL APPROPRIATIONS					
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
Total new capital appropriations	19,437	8,959	10,389	10,563	10,687
Provided for:					
Purchase of non-financial assets	19,437	8,959	10,389	10,563	10,687
Total Items	19,437	8,959	10,389	10,563	10,687
PURCHASE OF NON-FINANCIAL ASSETS					
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
TOTAL	7,417	12,950	10,389	10,563	10,687
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	7,417	12,950	10,389	10,563	10,687
Total cash used to acquire assets	7,417	12,950	10,389	10,563	10,687

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	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
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)
Opening net book balance	64,820	7,821	17,602	90,243
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
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
Total additions	25,365	3,968	5,670	35,003
Other movements				
Depreciation/amortisation expense	(4,269)	(1,537)	(3,694)	(9,500)
Depreciation/amortisation on ROU assets	(19,345)	-	-	(19,345)
Total other movements	(23,614)	(1,537)	(3,694)	(28,845)
As at 30 June 2026				
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)
Closing net book balance	66,571	10,252	19,578	96,401

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 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
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	-	-	-	-
Total expenses administered on behalf of Government	144,100	133,750	118,400	113,000	110,000
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Other revenue	564	-	-	-	-
Total non-taxation revenue	564	-	-	-	-
Total own-source revenue administered on behalf of Government	564	-	-	-	-
Gains					
Other gains	2	-	-	-	-
Total gains administered on behalf of Government	2	-	-	-	-
Total own-source income administered on behalf of Government	566	-	-	-	-
Net cost of/(contribution by) services	143,534	133,750	118,400	113,000	110,000
Surplus/(deficit) before income tax	(143,534)	(133,750)	(118,400)	(113,000)	(110,000)
Surplus/(deficit) after income tax	(143,534)	(133,750)	(118,400)	(113,000)	(110,000)
Total comprehensive income (loss) attributable to the Australian Government	(143,534)	(133,750)	(118,400)	(113,000)	(110,000)

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 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	896	896	896	896	896
Total financial assets	896	896	896	896	896
Total assets administered on behalf of Government	896	896	896	896	896
LIABILITIES					
Payables					
Grants	275	275	275	275	275
Other payables	15,615	15,615	15,615	15,615	15,615
Total payables	15,890	15,890	15,890	15,890	15,890
Total liabilities administered on behalf of Government	15,890	15,890	15,890	15,890	15,890
Net assets/(liabilities)	(14,994)	(14,994)	(14,994)	(14,994)	(14,994)

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

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

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2024-25</i>	<i>2025-26</i>	<i>2025-26</i>	<i>2025-26</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Departmental				
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	18,754	20,112	-	20,112
Total departmental resourcing	18,754	20,112	-	20,112
Administered				
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	114,634	113,686	-	113,686
Special accounts				
Opening balance	22,089	18,782	-	18,782
Appropriation receipts	8,401	11,835	-	11,835
Total special account	30,490	30,617	-	30,617
Total administered resourcing	145,124	144,303	-	144,303
Total resourcing for ACIAR	163,878	164,415	-	164,415
			<i>Actual</i>	
			<i>2024-25</i>	<i>2025-26</i>
Average staffing level (number)			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 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1				
Departmental payments (a)		(322)	(408)	(385)	(380)
Total		(322)	(408)	(385)	(380)
Total payment measures					
Departmental		(322)	(408)	(385)	(380)
Total		(322)	(408)	(385)	(380)

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
Outcome 1					
Departmental					
Movement of Funds					
Departmental capital budget (net increase)	1.1	1,534	-	-	-
Departmental appropriation excluding Departmental capital budget (net decrease)	1.1	(1,534)	-	-	-
Net impact on appropriations for Outcome 1 (departmental)		-	-	-	-
Total net impact on appropriations for Outcome 1		-	-	-	-

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

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 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: International Agricultural Research and Development					
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
Administered total	112,362	120,521	119,108	119,835	121,174
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
Departmental total	14,625	16,070	16,205	16,134	15,776
Total expenses for program 1.1	126,987	136,591	135,313	135,969	136,950
Outcome 1 Totals by appropriation type					
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
Administered total	112,362	120,521	119,108	119,835	121,174
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
Departmental total	14,625	16,070	16,205	16,134	15,776
Total expenses for Outcome 1	126,987	136,591	135,313	135,969	136,950
Average staffing level (number)	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	Receipts \$'000	Payments \$'000	Adjustment s \$'000	Closing balance \$'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
Total special accounts						
2025-26 Budget estimate		18,599	11,835	(14,391)	-	16,043
<i>Total special accounts</i>						
2024-25 actual		22,089	8,401	(11,891)	-	18,599

(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 \$'000	2025-26 Revised budget \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000
EXPENSES					
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	-	-	-	-
Total expenses	14,023	13,879	15,480	15,367	15,098
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
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
Total own-source revenue	3,192	3,069	2,755	2,584	2,627
Total own-source income	3,192	3,069	2,755	2,584	2,627
Net (cost of)/contribution by services	(10,831)	(10,810)	(12,725)	(12,783)	(12,471)
Revenue from Government	10,005	9,829	11,764	11,939	11,937
Surplus/(deficit) attributable to the Australian Government	(826)	(981)	(961)	(844)	(534)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	151	-	-	-	-
Total other comprehensive income	151	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(675)	(981)	(961)	(844)	(534)

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
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(675)	(981)	(961)	(844)	(534)
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
Net Cash Operating Surplus/(Deficit)	138	-	-	-	-

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	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	10	10	10	10	10
Trade and other receivables	5,772	5,772	5,772	5,772	5,772
Total financial assets	5,782	5,782	5,782	5,782	5,782
Non-financial assets					
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
Total non-financial assets	11,971	14,004	12,858	11,795	11,137
Total assets	17,753	19,786	18,640	17,577	16,919
LIABILITIES					
Payables					
Suppliers	735	735	735	735	735
Other payables	246	246	246	246	246
Total payables	981	981	981	981	981
Interest bearing liabilities					
Leases	10,812	12,026	11,571	11,078	10,677
Total interest bearing liabilities	10,812	12,026	11,571	11,078	10,677
Provisions					
Employee provisions	2,142	2,142	2,142	2,142	2,142
Total provisions	2,142	2,142	2,142	2,142	2,142
Total liabilities	13,935	15,149	14,694	14,201	13,800
Net assets	3,818	4,637	3,946	3,376	3,119
EQUITY*					
Parent entity interest					
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)
Total parent entity interest	3,818	4,637	3,946	3,376	3,119
Total Equity	3,818	4,637	3,946	3,376	3,119

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

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	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
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
Total cash received	13,291	13,114	14,735	14,739	14,780
Cash used					
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
Total cash used	12,840	12,723	14,280	14,246	14,379
Net cash from/(used by) operating activities	451	391	455	493	401
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	152	1,800	270	274	277
Total cash used	152	1,800	270	274	277
Net cash from/(used by) investing activities	(152)	(1,800)	(270)	(274)	(277)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	264	1,800	270	274	277
Total cash received	264	1,800	270	274	277
Cash used					
Principal payments on lease liability	564	391	455	493	401
Total cash used	564	391	455	493	401
Net cash from/(used by) financing activities	(300)	1,409	(185)	(219)	(124)
Net increase/(decrease) in cash held	(1)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	11	10	10	10	10
Cash and cash equivalents at the end of the reporting period	10	10	10	10	10

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

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	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
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)
Opening net book balance	10,742	351	624	11,717
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	20	1,760	20	1,800
By purchase - other - ROU assets	1,607	-	-	1,607
Total additions	1,627	1,760	20	3,407
Other movements				
Depreciation/amortisation expense	(112)	(293)	(185)	(590)
Depreciation/amortisation on ROU assets	(782)	-	-	(782)
Total other movements	(894)	(293)	(185)	(1,372)
As at 30 June 2026				
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)
Closing net book balance	11,475	1,818	459	13,752

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
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	4,729	5,119	5,205	5,340	5,770
Suppliers	107,633	115,402	113,903	114,495	115,404
Total expenses administered on behalf of Government	112,362	120,521	119,108	119,835	121,174
Non-taxation revenue					
Sale of goods and rendering of services	10,521	11,835	8,325	6,154	5,818
Total non-taxation revenue	10,521	11,835	8,325	6,154	5,818
Total own-source revenue administered on behalf of Government	10,521	11,835	8,325	6,154	5,818
Total own-source income administered on behalf of Government	10,521	11,835	8,325	6,154	5,818
Net cost of/(contribution by) services	101,841	108,686	110,783	113,681	115,356
Total comprehensive income (loss) attributable to the Australian Government	(101,841)	(108,686)	(110,783)	(113,681)	(115,356)

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 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
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
Total financial assets	18,845	16,289	14,465	14,465	14,465
Non-financial assets					
Other non-financial assets	60	60	60	60	60
Total non-financial assets	60	60	60	60	60
Total assets administered on behalf of Government	18,905	16,349	14,525	14,525	14,525
LIABILITIES					
Payables					
Suppliers	4,821	4,821	4,821	4,821	4,821
Other payables	18,476	15,920	14,096	14,096	14,096
Total payables	23,297	20,741	18,917	18,917	18,917
Provisions					
Employee provisions	664	664	664	664	664
Total provisions	664	664	664	664	664
Total liabilities administered on behalf of Government	23,961	21,405	19,581	19,581	19,581
Net assets/(liabilities)	(5,056)	(5,056)	(5,056)	(5,056)	(5,056)

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 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	5,390	5,000	5,000	5,000	5,000
Other	7,352	9,279	6,501	6,154	5,818
Total cash received	12,742	14,279	11,501	11,154	10,818
Cash used					
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
Total cash used	116,374	125,521	124,108	124,835	126,174
Net cash from / (used by) operating activities	(103,632)	(111,242)	(112,607)	(113,681)	(115,356)
Net increase/(decrease) in cash held	(103,632)	(111,242)	(112,607)	(113,681)	(115,356)
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
Total cash from Official Public Account	106,174	108,686	110,783	113,681	115,356
Cash to Official Public Account for:					
- Appropriations	6,032	-	-	-	-
Total cash to Official Public Account	6,032	-	-	-	-
Cash and cash equivalents at end of reporting period	18,609	16,053	14,229	14,229	14,229

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

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25	2025-26	2025-26	2025-26
	\$'000	\$'000	\$'000	\$'000
Departmental				
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
Total departmental resourcing	736,795	840,021	6,812	846,833

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
Outcome 1					
Departmental					
Annual appropriations					
Changes in Parameters					
Changes in price and wage indices	1.1, 1.2	-	(498)	1,024	524
Net impact on appropriations for Outcome 1 (departmental)		-	(498)	1,024	524
Total net impact on appropriations for Outcome 1		-	(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
Departmental programs					
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	-
Total departmental	467,675	552,170	554,848	2,678	-

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 \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Secret Intelligence					
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
Departmental total	402,204	435,923	435,035	420,431	432,751
Total expenses for program 1.1	402,204	435,923	435,035	420,431	432,751
Program 1.2: Other Services					
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
Departmental total	134,068	145,308	145,012	140,144	144,249
Total expenses for program 1.2	134,068	145,308	145,012	140,144	144,249
Outcome 1 Totals by appropriation type					
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
Departmental total	536,272	581,231	580,047	560,575	577,000
Total expenses for Outcome 1	536,272	581,231	580,047	560,575	577,000

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 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Total expenses	536,272	581,231	580,047	560,575	577,000
LESS:					
OWN-SOURCE INCOME					
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
Surplus/(deficit) attributable to the Australian Government	(61,885)	(57,710)	(62,393)	(70,531)	(75,559)
Total comprehensive income/(loss) attributable to the Australian Government	(61,885)	(57,710)	(62,393)	(70,531)	(75,559)

Note: Impact of net cash appropriation arrangements

	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(61,885)	(57,710)	(62,393)	(70,531)	(75,559)
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
Net Cash Operating Surplus/(Deficit)	(9,430)	-	-	-	-

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
ASSETS					
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
Total assets	545,458	626,542	673,671	754,446	831,617
LIABILITIES					
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
Total liabilities	195,289	197,853	200,390	202,967	205,636
Net assets	350,169	428,689	473,281	551,479	625,981
EQUITY*					
Parent entity interest					
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)
Total parent entity interest	350,169	428,689	473,281	551,479	625,981
Total Equity	350,169	428,689	473,281	551,479	625,981

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

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 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Total cash received	488,078	521,404	515,563	487,914	499,220
Cash used					
Total cash used	462,422	521,404	515,563	487,914	499,220
Net cash from/(used by) operating activities	25,656	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Total cash received	557	-	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	82,711	136,230	106,985	148,729	150,061
Total cash used	82,711	136,230	106,985	148,729	150,061
Net cash from/(used by) investing activities	(82,154)	(136,230)	(106,985)	(148,729)	(150,061)
FINANCING ACTIVITIES					
Cash received					
Total cash received	70,789	136,230	106,985	148,729	150,061
Cash used					
Total cash used	3,200	-	-	-	-
Net cash from/(used by) financing activities	67,589	136,230	106,985	148,729	150,061
Net increase/(decrease) in cash held	11,091	-	-	-	-
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)	-	-	-	-
Cash and cash equivalents at the end of the reporting period	97,710	97,710	97,710	97,710	97,710

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

- 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.
- 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).
- 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
Payment measures (if applicable)					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1				
Departmental payments (a)		(5,125)	(11,716)	(11,874)	(11,271)
Total		(5,125)	(11,716)	(11,874)	(11,271)
Total payment measures					
Departmental		(5,125)	(11,716)	(11,874)	(11,271)
Total		(5,125)	(11,716)	(11,874)	(11,271)

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
Outcome 1					
Departmental					
Annual appropriations					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1	(5,125)	(11,716)	(11,874)	(11,271)
Changes in Parameters					
(net increase) Changes in Price and Wage indices	1.1	-	607	618	457
(net decrease) FOREX	1.1	-	(260)	(260)	(260)
Other Variations					
(net increase) FOREX Rebasing in 2024-25	1.1	2,267	-	-	-
Net impact on appropriations for Outcome 1 (departmental)		(2,858)	(11,369)	(11,516)	(11,074)
Total net impact on appropriations		(2,858)	(11,369)	(11,516)	(11,074)

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 Tourism Australia through Appropriation Bills Nos. 3 and 4.

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

	2024-25 <i>Available</i> \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
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	-
Total departmental	153,564	148,647	150,914	2,267	-

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 \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Supporting Outcome 1					
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
Total expenses for Program 1.1	200,195	194,799	185,806	188,384	186,901
Outcome 1 totals by resource type					
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
Total expenses for Outcome 1	200,195	194,799	185,806	188,384	186,901
Average staffing level (number) (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 \$'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
1.1.1 - Component 1: Grow Demand					
Annual departmental expenses:					
Program support	170,166	165,579	157,935	160,126	158,866
Total component 1 expenses	170,166	165,579	157,935	160,126	158,866
1.1.2 - Component 2: Industry Development					
Annual departmental expenses:					
Program support	30,029	29,220	27,871	28,258	28,035
Total component 2 expenses	30,029	29,220	27,871	28,258	28,035
Total program expenses	200,195	194,799	185,806	188,384	186,901

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 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
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	-	-	-	-
Total expenses	199,094	194,799	185,806	188,384	186,901
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
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	-	-	-	-
Total own-source revenue	24,784	21,900	21,300	21,300	21,300
Total own-source income	24,784	21,900	21,300	21,300	21,300
Net (cost of)/contribution by services	174,310	172,899	164,506	167,084	165,601
Revenue from Government	172,624	171,137	164,344	166,922	165,601
Surplus/(deficit) attributable to the Australian Government	(1,686)	(1,762)	(162)	(162)	-
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	1,535	-	-	-	-
Total other comprehensive income	1,535	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(151)	(1,762)	(162)	(162)	-

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
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	(151)	(1,762)	(162)	(162)	-
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
Net Cash Operating Surplus/ (Deficit)	(88)	(1,762)	(162)	(162)	-

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	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
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
Total financial assets	23,698	23,698	23,698	23,698	23,698
Non-financial assets					
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
Total non-financial assets	43,258	44,544	33,966	33,388	26,210
Total assets	66,956	68,242	57,664	57,086	49,908
LIABILITIES					
Payables					
Suppliers	11,225	14,678	11,440	8,202	8,202
Other payables	3,936	3,936	3,936	3,936	3,936
Total payables	15,161	18,614	15,376	12,138	12,138
Interest bearing liabilities					
Leases	23,958	23,553	16,375	19,197	12,019
Total interest bearing liabilities	23,958	23,553	16,375	19,197	12,019
Provisions					
Employee provisions	6,465	6,465	6,465	6,465	6,465
Other provisions	1,395	1,395	1,395	1,395	1,395
Total provisions	7,860	7,860	7,860	7,860	7,860
Total liabilities	46,979	50,027	39,611	39,195	32,017
Net assets	19,977	18,215	18,053	17,891	17,891
EQUITY*					
Parent entity interest					
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
Total parent entity interest	19,977	18,215	18,053	17,891	17,891
Total Equity	19,977	18,215	18,053	17,891	17,891

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	Asset revaluation reserve	Other reserves	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025					
Balance carried forward from previous period	12,042	6,190	195	1,550	19,977
Adjusted opening balance	12,042	6,190	195	1,550	19,977
Comprehensive income					
Surplus/(deficit) for the period	(1,762)	-	-	-	(1,762)
Total comprehensive income	(1,762)	-	-	-	(1,762)
of which:					
Attributable to the Australian Government	-	-	-	-	-
Estimated closing balance as at 30 June 2026	10,280	6,190	195	1,550	18,215
Closing balance attributable to the Australian Government	10,280	6,190	195	1,550	18,215

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 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
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	-	-	-	-
Total cash received	204,272	193,037	185,644	188,222	186,901
Cash used					
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
Total cash used	198,553	177,906	177,204	179,782	175,223
Net cash from/(used by) operating activities	5,719	15,131	8,440	8,440	11,678
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	11,994	7,953	1,262	1,262	4,500
Total cash used	11,994	7,953	1,262	1,262	4,500
Net cash from/(used by) investing activities	(11,994)	(7,953)	(1,262)	(1,262)	(4,500)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	5,896	7,178	7,178	7,178	7,178
Total cash used	5,896	7,178	7,178	7,178	7,178
Net cash from/(used by) financing activities	(5,896)	(7,178)	(7,178)	(7,178)	(7,178)
Net increase/(decrease) in cash held	(12,171)	-	-	-	-
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)	-	-	-	-
Cash and cash equivalents at the end of the reporting period	16,806	16,806	16,806	16,806	16,806

Prepared on Australian Accounting Standards basis.

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

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

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
As at 1 July 2025				
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)
Opening net book balance	28,744	226	10,957	39,927
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
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
Total additions	7,273	100	7,353	14,726
Other movements				
Depreciation/amortisation expense	(500)	(100)	(5,662)	(6,262)
Depreciation/amortisation on ROU assets	(7,178)	-	-	(7,178)
Total other movements	(7,678)	(100)	(5,662)	(13,440)
As at 30 June 2026				
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)
Closing net book balance	28,339	226	12,648	41,213

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.

Term	Meaning
Quantity	One of the three key efficiency indicators. Examples include: the size of a program; count or volume measures; how many or how much.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Special Account	Special Accounts allow money in the 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.