User guide to the Portfolio Budget Statements

User guide

The purpose of the 2025–26 Portfolio Budget Statements (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2025–2026 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2025–2026 for the parliamentary departments) and related Supply Bills where they exist applicable to the 2025–26 Budget. In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be 'relevant documents' to the interpretation of the Acts according to section 15AB of the Acts Interpretation Act 1901.

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

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

The Commonwealth performance framework

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

Commonwealth performance framework Key components of relevant publications Portfolio Budget Statements Corporate plan (31 August) (typically May) Portfolio based Entity based Supports Annual Appropriations. Informs Primary planning document of a senators and members of parliament of Commonwealth entity. the proposed allocations of other Sets out the purposes of the entity and resources to government outcomes and the key activities it will undertake to programs. achieve its purposes over a minimum Provides links to relevant programs 4-year period. undertaken by other Commonwealth Describes the environment in which the entities. entity operates, the capability it requires Provides high-level performance to undertake its key activities, its risk information for current, ongoing programs. oversight and management systems including key risks and how those are Provides detailed performance managed, and how it will cooperate with information for proposed new budget others, including any subsidiaries, to measures that require a new program or achieve its purposes. significantly change an existing program. Explains how the entity's performance will Links to the corporate plan through be measured and assessed. reporting key activities. Annual performance statements (October following year) Entity based Included in the Commonwealth entity's annual report. Reports on the actual performance results for the reporting year as set out in the corporate plan and Portfolio Budget Statements. Provides an analysis of the factors that may have contributed to the entity's performance results.